

Ref: Akums/Exchange/2026-27/25

June 18, 2026

To,
The Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai - 400 051

To,
The Listing Department
BSE Limited
25th Floor, New Trading Ring,
Rotunda Building, Phiroze Jeejeebhoy
Towers, Dalal Street, Mumbai - 400 001

Symbol: AKUMS

Scrip Code: 544222

Sub: Business Responsibility and Sustainability Report for the Financial Year 2025-26

Respected Sir/Ma'am,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Business Responsibility and Sustainability Report ('BRSR') of Akums Drugs and Pharmaceuticals Limited ("the Company") for the Financial Year 2025-26, along with the Independent Assurance Statement on the BRSR, provided by BDO India Services Private Limited, which also forms part of the Integrated Annual Report for the Financial Year 2025-26.

Integrated Annual Report with BRSR is also available on the website of the Company and can be accessed at <https://www.akums.in/investors/annual-report/>

This is for your information and records.

Thanking you,

For Akums Drugs and Pharmaceuticals Limited

Dharamvir Malik
Company Secretary & Compliance Officer

Encl.: As above

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

ANNEXURE II

SECTION A: GENERAL DISCLOSURES

I. Details of the Listed Entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L24239DL2004PLC125888
2.	Name of the Listed Entity	Akums Drugs and Pharmaceuticals Limited
3.	Year of Incorporation	2004
4.	Registered Office Address	304, 3rd Floor, Mohan Place, L.S.C, C-Block, Saraswati Vihar Delhi-110034
5.	Corporate Address	Akums House, Plot No. 131 to 133, Block-C, Mangolpuri Ind. Area, Phase-I, Delhi -110083
6.	E-mail	cs@akums.net
7.	Telephone	011- 69041000 (Extn: 8676)
8.	Website	www.akums.in
9.	Financial Year for which reporting is being done	FY 2025-26
10.	Name of the Stock Exchange(s) where shares are listed	(I) BSE Limited (II) National Stock Exchange of India
11.	Paid-up Capital	₹ 31,47,87,976
12.	Name and contact details of the person to be contacted for BRSR queries (Telephone, Email)	Dharamvir Malik, Company Secretary and Compliance Officer
13.	Reporting Boundary – Standalone or Consolidated?	Consolidated
14.	Name of Assurance Provider	BDO India Services Private Limited
15.	Type of Assurance Obtained	1. Reasonable Assurance- Core Indicators 2. Limited Assurance- Essential (Other than Core Indicators) and Leadership Indicators

II. Products / Services

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

S.No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing of pharma products and rendering of allied services	CDMO	79.95%
		API	4.23%
		Domestic Branded Formulations	10.25%
		International Branded Formulations	3.29%
		Trade Generics	2.29%

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

S.No.	Product / Service ¹	NIC Code	% of Total Turnover contributed
1.	Pharmaceutical formulations	2100	100%

¹Considering "Pharmaceutical formulations" as a single product/service including testing, development and job work charges charged to customers.

III. Operations

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

Location	No. of Plants	No. of Offices	Total
National	14	5	19
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	Pan India (28 states and 8 union territories)
International (No. of Countries)	72

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

4.4%

c. A brief on types of customers:

Customer Segments and Market Reach

Akums and its subsidiaries caters to a diversified customer base across the pharmaceutical value chain, enabling resilient revenue streams and fostering long-term partnerships:

Pharmaceutical Companies:

Akums and its subsidiaries collaborate with leading domestic pharmaceutical companies to provide end-to-end contract development and manufacturing services. These partnerships are built on a strong foundation of quality, scalability, and regulatory compliance, enabling clients to accelerate time-to-market and enhance product competitiveness.

FMCG Companies:

The Company also partners with FMCG and allied companies for the development and supply of nutraceutical products. These offerings are designed to address evolving consumer needs for preventive healthcare and nutritional well-being.

Healthcare Providers:

Akums serves physicians, hospitals, and pharmacists by ensuring a consistent supply of high-quality and affordable formulations. This contributes to improved patient outcomes and enhances access to essential healthcare solutions.

Distribution Network:

The Company leverages a robust pan-India distribution network, working closely with distributors and retail pharmacy chains to ensure extensive market reach and product availability across both urban and rural geographies.





Business Responsibility & Sustainability Report (Contd.)

Global Markets:

Through its subsidiaries, including Akumentis Healthcare and Unosource Pharma, Akums has established a strong international presence, supplying branded and generic formulations to over 72 countries. The Company operates in alignment with diverse regulatory requirements across global markets.

Government and Regulatory Interface:

Akums maintains proactive engagement with government bodies and regulatory authorities, including institutions such as Indian Railways, Defence services, CGHS, Jan Aushadhi, BHEL, State Medical Corporations, CMSS, and HLL. These engagements support adherence to evolving regulatory frameworks, uphold quality standards, and contribute to national public health objectives.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled): -

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees (including differently abled)						
1.	Permanent (D)	6,455	5,732	88.80%	723	11.20%
2.	Other than permanent (E)	0	0	0%	0	0%
3.	Total employees (D+ E)	6,455	5,732	88.80%	723	11.20%
Workers						
4.	Permanent (F)	882	850	96.37%	32	3.63%
5.	Other than Permanent (G)	10,673	7,103	66.55%	3,570	33.45%
6.	Total workers (F + G)	11,555	7,953	68.83%	3,602	31.17%

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	13	12	92.31%	1	7.69%
2.	Other than permanent (E)	0	0	0	0	0
3.	Total employees (D+E)	13	12	92.31%	1	7.69%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	3	3	100%	0	0%
5.	Other than Permanent (G)	15	14	93.33%	1	6.66%
6.	Total workers (FG)	18	17	94.44%	1	5.55%

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentages of females	
		No. of Females (B)	% (B/A)
Board of Directors^{2&3}	8	1	12.50%
Key Management Personnel²	5	0	0

²Includes the Managing Director

³Includes Key Managerial Personnel

22. Turnover rate for permanent employees and workers (Disclose trend 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	31.18%	33.03%	31.38%	35.71%	48.55%	37.21%	60.38%	66.13%	61.05%
Permanent Workers	36.97%	57.14%	37.56%	25.92%	18.18%	25.76%	29.55%	33.33%	29.60%

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

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

S.No.	Name of Holding/Subsidiary/ Associate/Joint Ventures (A)	Indicate Whether Holding/Subsidiaries/ Associates/Joint Ventures	% of Shares held by listed entity	Does the entity indicated at column A, participate in Business Responsibilities Initiatives? (Yes/No)
1.	Pure & Cure Healthcare Private Limited	Wholly Owned Subsidiary (WOS)	100%	Yes
2.	Maxcure Nutravedics Limited	WOS	100%	Yes
3.	Malik Lifesciences Private Limited	WOS	100%	Yes
4.	Akums Healthcare Limited	WOS	100%	Yes
5.	Qualymed Pharma Private Limited	WOS	100%	No
6.	Akumentis Healthcare Limited	Subsidiary	91.50%	Yes
7.	Unosource Pharma Limited	WOS	100%	Yes
8.	Sarvagunaushdhi Private Limited	WOS	100%	No
9.	Plenteous Pharmaceuticals Limited	WOS	100%	No
10.	Nicholas Healthcare Limited	WOS	100%	No
11.	Upadhrish Reserchem LLP	WOS	100%	Yes
12.	Medibox Pharma Private Limited	Step Down Subsidiary	100%	No
13.	Akums Healthcare UK Limited	WOS	100%	No
14.	Akums Healthcare Malta Private Limited	WOS	100%	No



Business Responsibility & Sustainability Report (Contd.)

S.No.	Name of Holding/Subsidiary/ Associate/Joint Ventures (A)	Indicate Whether Holding/Subsidiaries/ Associates/Joint Ventures	% of Shares held by listed entity	Does the entity indicated at column A, participate in Business Responsibilities Initiatives? (Yes/No)
15	Akums Healthcare (Zambia) Private Limited	JV with the Government of the Republic of Zambia	51%	No

VI. CSR Details

24. CSR Applicability (as per section 135 of Companies Act, 2013):

- (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) - Yes
- (ii) Turnover (in ₹): 1,348.74 Crores
- (iii) Net worth (in ₹): 2,305.25 Crores

VII. Transparency and Disclosures Compliances

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

Stakeholder Group	Grievance Redressal Mechanism in Place (Yes/No)	FY 2025-26			FY 2024-25		
		Filed	Pending	Remarks	Filed	Pending	Remarks
Communities	No	0	0	The engagement is primarily conducted through in-person interactions. Any grievances arising during such engagements are addressed through structured, face-to-face discussions, ensuring timely resolution and effective communication.	0	0	NA
Investors (other than shareholders)	Yes, investors may share their grievances with our Compliance Team at the email ID below: cs@akums.net	0	0	Zero complaints have been received during the year.	0	0	NA

Stakeholder Group	Grievance Redressal Mechanism in Place (Yes/No)	FY 2025-26			FY 2024-25		
		Filed	Pending	Remarks	Filed	Pending	Remarks
Shareholders	Yes, shareholders may lodge their grievances through the SCORES platform, SEBI's online grievance redressal system. Alternatively, they may contact the Company's Compliance Team at cs@akums.net	0	0	Zero complaints have been received during the year.	0	0	NA
Employees and Workers	Yes, all employees and workers may raise and report their concerns under the purview of the Code of Conduct, Whistleblower, Grievance Redressal Policy. As detailed in the policy, complaints and concerns can be recorded through various channels, including an email, web portal dedicated to grievances, through written communication. Additionally, we have dedicated HR teams at all locations for recording, understanding and management of employee and worker grievances. Yes, https://myakums.akums.in/	8.00	0.00	100% of the cases have been closed	0	0	NA



Business Responsibility & Sustainability Report (Contd.)

Stakeholder Group	Grievance Redressal Mechanism in Place (Yes/No)	FY 2025-26			FY 2024-25		
		Filed	Pending	Remarks	Filed	Pending	Remarks
Customers	Yes, https://www.akums.in/contact-us/	1,066 ⁴	163	During the FY26, 84.71% of the complaints received were duly addressed and closed. Of these, 14 cases were determined to be invalid upon review. The remaining complaints received in the last quarter are currently under detailed investigation, with the majority nearing closure.	925	46	NA
Value Chain Partners	No	0	0	Stakeholder engagement is undertaken through annual in-person meetings to solicit and review feedback. As this process is conducted offline, no dedicated web link or digital platform is currently available for this purpose.	0	0	NA
Other							

⁴The total number of customer market complaints includes certain cases that were subsequently cancelled following investigation, as they were determined to be invalid.

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

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

S.No.	Material Issue Identified	Risk / Opportunity (R/O)	Rationale for Identifying	Approach to Adapt or Mitigate (for Risk)	Financial Implications (+/-)
Environment					
1	Water Management	R	Water scarcity and pollution can impact production processes and community relations.	Investing in water-efficient technologies and wastewater treatment systems.	Negative: Increased operational costs
2	Waste Management	R	Frequent regulatory changes necessitate timely compliance. Additionally, ensuring proper disposal, safe storage, effective management of diverse waste streams, and transparent tracking of transboundary movement presents ongoing operational challenges. Social license to operate may also get impacted	Strong compliance framework and tracking, monitoring, employee training, efficient storage systems in place, ensuring proper waste treatment through authorised vendor partnerships	Negative: Regulatory non-compliance, penalties and fines,
3	Climate Change	R	Impacts raw material availability, production, storage, and distribution processes.	Climate resilience strategies, reducing carbon footprint, Energy & Carbon Sustainability policy.	Negative: Increased costs for adaptation measures
4	Raw Material Sourcing	O	Ensuring sustainable sourcing to avoid supply chain disruptions and ethical concerns.		Positive: Decreased operational costs due to sourcing from nearby location and decreased risk of penalties/fines
5	Renewable Energy	O	Transition towards RE reduces carbon footprint and operational costs.		Positive: Decreased operational costs
6	Energy Management	O	Efficient energy use ensures regulatory compliance and cost savings.		Positive: Decreased operational costs, better return on investments



Business Responsibility & Sustainability Report (Contd.)

S.No.	Material Issue Identified	Risk / Opportunity (R/O)	Rationale for Identifying	Approach to Adapt or Mitigate (for Risk)	Financial Implications (+/-)
7	Emissions Management	R	Increase in physical and transition risk due to climate change. This may impact business continuity	Identification and development of risk register, decouple energy with emissions, invest in clean and green energy sources	Negative: Initial investment costs are higher.
Social					
8	Occupational Health & Safety	R	Physical and Mental health impacts may lead to disruption and major socio-economic impact on the organisation and its social license to operate	Health & safety awareness programs and regular trainings, annual health checkup, emergency drills, HIRA, clinic availability at all locations, medical insurance, accidental insurance	Negative: Inadequate management of Occupational Health and Safety (OHS) can result in higher insurance and liability costs, reputational risks, and diminished ability to attract and retain talent.
9	Sustainable Supply Chain & Responsible Procurement	O	Adoption of ethical sourcing and responsible procurement practices helps mitigate supply chain disruptions and ensures regulatory compliance.		Positive: Enables a stable, resilient, and ethically aligned supply chain. Thereby, reducing uncertainty cost and risk associated with the supply chain.
10	Protection of Human Rights	R	Any violation of human rights standards may result in legal liabilities and adversely impact the Company's reputation.	Implementation of comprehensive human rights policies, and Supplier/ Vendor Code of Conduct.	Negative: Legal penalties, compensation costs, and reputational impact.
11	Product Quality, Safety & Recall Management	R	Inadequate quality and safety controls may lead to product recalls and loss of trust.	Robust quality management systems, stringent testing protocols, and comprehensive recall preparedness and response mechanisms.	Negative: Recall-related costs and liabilities

S.No.	Material Issue Identified	Risk / Opportunity (R/O)	Rationale for Identifying	Approach to Adapt or Mitigate (for Risk)	Financial Implications (+/-)
12	Health Education & Prevention	O	Advancing health awareness and preventive care initiatives creates long-term societal value and strengthens stakeholder relationships and brand positioning.		Positive: Enhanced brand reputation and community relations
Governance					
13	Corporate Governance, Business Ethics, Integrity & Transparency	O	Strong governance avoids legal issues, supports sustainable growth, boosts stakeholder confidence and builds trust.		Positive: Enhanced reputation avoiding transitional risks, stakeholder trust, social license to operate
14	Consumer & Patient Safety & Pharmacovigilance	O	Ensures safety and maintains trust while avoiding legal risks. Critical area for market access, business growth and continuity		Positive: Reduced legal risks, sustained market access and continuous business growth
15	Combating Counterfeit Medicines	R	Counterfeit drugs may harm patients and damage brand reputation.	Anti-counterfeiting technologies, secure packaging, proper product labelling, and strict supply chain controls.	Negative: Costs for anti-counterfeiting measures, potential revenue loss if not managed efficiently



SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Policy and Management Processes

1. Policy coverage across NGRBC Principles:

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)									
Sustainability Policy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Energy and Carbon Policy	-	Yes	-	-	-	Yes	-	-	-
Environmental & Social Responsibility Policy	-	Yes	Yes	Yes	Yes	Yes	-	-	-
Policy on Human Rights	-	-	Yes	Yes	Yes	-	-	-	-
Policy on Prevention of Sexual Harassment at Workplace	-	-	Yes	Yes	Yes	-	-	-	-
Anti-Corruption Policy	Yes	-	-	Yes	-	-	Yes	-	-
Risk Management Policy	Yes	Yes	-	Yes	-	Yes	-	-	-
Whistle Blower Policy	Yes	-	Yes	Yes	-	-	Yes	-	Yes
Dividend Distribution Policy	Yes	-	-	Yes	-	-	-	-	-
Related Party Transactions Policy	Yes	-	-	Yes	-	-	-	-	-
Nomination & Remuneration Policy	Yes	-	Yes	Yes	-	-	-	-	-
Insider Trading Code of Conduct	Yes	-	-	Yes	-	-	-	-	Yes
Corporate Social Responsibility Policy	-	-	-	Yes	-	-	-	Yes	-
Policy on Preservation & Archival of Documents	Yes	-	-	Yes	-	-	-	-	-
Policy for Determination of Material Events	Yes	-	-	Yes	-	-	Yes	-	Yes
Occupational Health & Safety Policy	-	Yes	Yes	Yes	-	Yes	-	-	-
IT Security Global Policy & Procedures	Yes	-	-	Yes	-	-	-	-	Yes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Equal Opportunity Policy	-	-	Yes	Yes	Yes	-	-	-	-
Code of Conduct	Yes	-	-	Yes	-	-	Yes	-	-
Supplier Code of Conduct	Yes	Yes	-	Yes	-	Yes	-	-	-
Code of conduct of Board Of Directors and Senior Management	Yes	-	-	-	-	-	Yes		
Code of Conduct to Regulate, Monitor and Report for Trading by Designate	Yes	-	-	-	-	-	Yes	-	-
1b. Has the policy been approved by the Board? (Yes/No)	Yes, our core operational and Sustainability- related policies have received requisite Board approval.								
1c. Web Link of the Policies, if available	https://www.akums.in/investors/corporate-governance-policies/								

2. Whether the entity has translated the policy into procedures. (Yes / No)

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Translated into procedures? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

3. Do the enlisted policies extend to your value chain partners? (Yes/No)

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Extends to value chain partners? (Yes/No)	<p>No, the company is currently evaluating and developing a comprehensive framework to broaden the scope to the value chain partners.</p> <p>Currently, all upstream supply chain engagements are governed by our Supplier/ Vendor Code of Conduct, which ensures that our partners'-operate in alignment with our corporate strategy and ethical mandates.</p>								

P1: - Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable

P2: - Businesses should provide goods and services in a manner that is sustainable and safe

P3: - Businesses should respect and promote the well-being of all employees, including those in their value chains

P4: - Businesses should respect the interests of and be responsive to all its stakeholders

P5: - Businesses should respect and promote human rights

P6: - Businesses should respect and make efforts to protect and restore the environment



Business Responsibility & Sustainability Report (Contd.)

P7: - Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

P8: - Businesses should promote inclusive growth and equitable development.

P9: - Businesses should engage with and provide value to their consumers in a responsible manner

4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.

Certification / Standard	P1	P2	P3	P4	P5	P6	P7	P8	P9
EU GMP: European Union Good Manufacturing Practice	Yes	-	Yes	-	-	Yes	-	-	-
FSSAI: Food Safety and Standards Authority of India	-	Yes	-	-	-	-	-	-	Yes
D.C.G.I: Drugs Controller General of India	Yes	Yes	-	-	-	-	-	-	Yes
ISO 50001:2018: Energy Management Systems	-	-	-	-	-	Yes	-	-	-
ISO 9001:2015: Quality Management Systems	Yes	Yes	-	-	-	-	-	-	Yes
NSF International: National Sanitation Foundation International	-	Yes	-	-	-	Yes	-	-	Yes
The United States Food and Drugs Administration (FDA or USFDA)	Yes	Yes	-	-	-	-	-	-	Yes
ISO 22000:2018: Food Safety Management Systems	-	Yes	Yes	-	-	-	-	-	Yes
ISO 45001:2018: Occupational Health and Safety Management Systems	-	-	Yes	-	-	-	-	-	-
ISO 14001:2015: Environmental Management Systems (EMS)	-	-	-	-	-	Yes	-	-	-

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

The Company is yet to formalise specific ESG commitments, goals and targets. During the year, Akums undertook several key initiatives aimed at reducing its environmental footprint.

Akums also strengthened its waste management practices through source-level minimisation, effective segregation, recycling, and safe disposal in compliance with applicable regulatory norms. In parallel, water stewardship efforts were enhanced through conservation initiatives, efficient wastewater treatment, and increased reuse and recycling across operations.

Collectively, these measures reflect a structured approach towards responsible resource management, while laying a robust foundation for future ESG target setting and long-term sustainability integration.

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

Not Applicable for the current financial year 2025-26.

Governance, Leadership and Oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

Dear Shareholders and Stakeholders,

It is my privilege to present the Business Responsibility and Sustainability Report of Akums Drugs and Pharmaceuticals Limited for FY 2025-26. This report reflects our continued commitment to integrating ESG considerations into our business strategy and operations.

During the year, the company sustained its leadership position as India's largest CDMO, supported by expended manufacturing capabilities, a diversified product portfolio, and strengthened partnerships across domestic and global markets. Alongside this growth, we have remained focused on embedding responsible business practices across all aspects of our operations

ESG Challenges and Strategic Priorities

As a pharmaceutical manufacturing organisation, we operate in a dynamic environment shaped by evolving regulatory expectations, increasing stakeholder scrutiny and emerging climate related risks.

- Key challenges for the Company include:
- Managing environmental impact such as energy consumption, emissions, water usage and waste generation across manufacturing operations
- Strengthening supply chain sustainability and ensuring responsible sourcing practices
- Maintaining the highest standards of product quality, safety and regulatory compliances
- Enhancing workforce health, safety, inclusion and retention

To address these challenges, the Company continues to strengthen its governance framework, risk management process and policy architecture aligned with the NGRBC.

Progress and Achievements

During FY 2025-26, Akums made measurable progress in advancing its ESG agenda:

- Improved energy efficiency and initiated steps towards adoption of cleaner energy sources
- Strengthened water stewardship through conservation, recycling and enhanced wastewater treatment practices
- Reinforced waste management systems with a focus on segregation, recycling and regulatory compliance
- Maintained strong occupational health and safety practices across facilities, supported by training, audits and continuous monitoring

During FY 2025-26, Akums made measurable progress in advancing its ESG agenda:

Following are the measures taken by Akums for advancing in its ESG agenda"

- Improved energy efficiency and initiated steps towards adoption of cleaner energy sources
- Strengthened water stewardship through conservation, recycling and enhanced wastewater treatment practices
- Reinforced waste management systems with a focus on segregation, recycling and regulatory compliance
- Maintained strong OHS across facilities, supported by training audits and continuous monitoring
- Continued investments in employee well-being, capability development and workplaces safety



Business Responsibility & Sustainability Report (Contd.)

These initiatives demonstrate our commitment to responsible resource management and operational excellence while ensuring compliance with applicable environmental and social regulations.

Approach to ESG Targets and Future Direction

While the company is currently in the process of formalising long-term ESG targets and metrics, significant groundwork has been established during the year. The Company working towards defining structured, measurable, and time-bound goals across key areas including climate action, resource efficiency, and supply chain sustainability.

Going forward, our focus will be on:

- Strengthening ESG data systems and disclosures
- Expanding renewable energy adoption and improving carbon performance
- Embedding sustainability consideration across the value chain
- Enhancing stakeholder engagement and transparency

Commitment to Sustainable Growth

At Akums, we recognise that sustainable growth is intrinsically linked to responsible business conduct. Our approach is guided by strong governance, ethical business practices, and a long-term commitment to creating value for all stakeholders while minimising environmental and social impact.

We remain confident that the steps taken today will enable us to build a resilient, future-ready organisation that contributes meaningfully to healthcare access and sustainable development.

I would like to thank all our stakeholders for their continued trust and support.

Sandeep Jain

Managing Director

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).

Name/Designation: Sandeep Jain, Managing Director

9. Does the entity have a specified Committee of the Board / Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.

Yes, The Managing Director is responsible for overseeing sustainability-related matters, including strategic direction and integration of ESG considerations into business decisions.

10. Details of Review of NGRBCs by the Company.

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Director									Periodically/ Need based								

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Director									Ongoing basis								

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Independent assessment conducted? (Yes/No) If Yes – Name of Agency	No								

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

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



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Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorised as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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

Essential Indicators

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

Segment	Total No. of Training & Awareness Programmes Held	Topics / Principles Covered & Impact	% of Persons in Category Covered ⁵
Board of Directors	7	Principle 1,3,4,5,6,8,9	100.00%
Key Managerial Personnel	7	Principle 1,3,4,5,6,8,9	100.00%
Employees other than BoD and KMPs	12,942.00	Skill Upgradation, Insightful sessions on business and the organisation, Human Rights, Code of Conduct and Behavioral Policies, Business Ethics and Conduct, Health and Safety, Sustainability	100.00%
Workers	7,244.00	Skill Upgradation, Human Rights, Code of Conduct and Behavioral Policies, Business Ethics and Conduct, Health and Safety, Sustainability	100.00%

⁵For the trainings data, the unique headcounts of individuals trained could not be identified in this Financial year. The company will be working towards disclosing the information in the next financial year.

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

Monetary:

	Monetary				
	NGRBC Principles	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/ No)
Penalty/ Fine	1	Court of Adjudication Officer Cum ADC Bhiwani	99,999	Misbranded under section 26 (2) (ii) Punishable under section 52 of FSSAI Act-2006	No
Penalty/ Fine	1	In the Court of the LD, Additional District Magistrate, Haridwar, Uttarakhand	1,00,000	Misbranded under section 26 (2) (ii) Punishable under section 52 of FSSAI Act-2006	No
Penalty/Fine	1	State Goods And Service Tax – Tamil Nadu	40,000	Demand order issued to Subsidiary of the Company under section 73 of CGST Act, 2017	No
Penalty/Fine	1	Stock Exchanges	5,95,000	Fine imposed on the Company for non-compliance of Regulation 17(1) of SEBI (LODR) Regulations, 2015.	No
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil

Non-Monetary:

Type	NGRBC Principle	Name of Agency	Brief of Case
Imprisonment	Nil	Nil	Nil
Punishment	Nil	Nil	Nil



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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:

Name of Authority / Case Details	Corrective Action Taken / Underway
Nil	Nil

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

Yes, the Company has adopted an Anti-Corruption Compliance Policy applicable to all directors, employees and associated personnel. The policy strictly prohibits bribery, kickbacks or any form of improper payments, directly or through third parties, and mandates adherence to applicable anti-corruption laws. It also establishes controls on gifts, hospitality, third-party engagements, recordkeeping, training and reporting mechanisms, including whistleblower protection. The policy is available internally and can be shared upon request. <https://www.akums.in/wp-content/uploads/2026/02/Anti-Corruption-Policy.pdf>

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

Category	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Complaint Type	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	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	NA	Nil	NA

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

Not Applicable

8. Number of days of accounts payables ((Accounts payable × 365) / Cost of goods/services procured):

Parameter	FY 2025-26	FY 2024-25
Number of days of accounts payables ((Accounts payable × 365) / Cost of goods/ services procured)	71	80

9. Openness of business

Provide details of concentration of purchases and sales with trading houses, dealers, related parties along with loans, advances and 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	3.92%	4.26%
b.	Number of trading houses where purchases are made from	173	166
c.	Purchases from top 10 trading houses as % of total purchases from trading houses	9.00%	51.73%
Concentration of Sales			
a.	Sales to dealers/distributors as % of total sales	5.74%	16.95%
b.	Number of dealers/distributors to whom sales are made	271	2,979
c.	Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	43.62%	13.43%
Share of RPTs (Related Party Transactions)⁶			
a.	Purchases with related parties / Total Purchases	22.06%	24.81%
b.	Sales to related parties / Total Sales	11.04%	12.49%
c.	Loans & advances given to related parties / Total loans & advances	96.03%	98.99%
d.	Investments in related parties / Total Investments made	32.81%	55.05%

⁶While the Company presents its sustainability disclosures on a consolidated basis, RPTs have been disclosed on a standalone basis to provide enhanced transparency and a more precise representation of transactions undertaken with related parties.

Leadership Indicators

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

Total No. of Awareness Programmes Held	Topics / Principles Covered under the Training	% of Value Chain Partners Covered (by value of business done with such partners) under the awareness programmes
--	--	---

At present, the Company has not extended awareness initiatives to its value chain partners. However, it remains committed to progressively introducing such programmes in the future.

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:

Yes, the Company has instituted robust mechanisms to identify, prevent, and effectively manage conflicts of interest involving members of the Board. A structured governance framework requires Directors and Senior Management Personnel to proactively disclose any actual or potential conflicts to the Board, ensuring transparency in decision-making.

These measures are designed to safeguard the independence and objectivity of business judgments, preventing personal interests from influencing corporate decisions. In cases where a potential conflict may arise, prior approval from the Board is mandated, supported by well-defined protocols governing interactions with suppliers, contractors, and other stakeholders.



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Furthermore, the Company enforces a strict code of conduct that prohibits the acceptance of inappropriate gifts, hospitality, or favours, thereby upholding the highest standards of integrity and ethical business practices.

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

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

	FY 2025-26	FY 2024-25	Details of Environmental/Social Improvements
R&D	1.58%	0.36%	The Company has allocated a portion of its R&D and Capex spend towards ESG-focused initiatives, aimed at improving environmental performance, social impact and operational sustainability. These investments primarily support the adoption of cleaner technologies, enhancement of resource efficiency, and development of sustainable processes.
Capex	6.49%	2.27%	

2. Does the entity have procedures in place for sustainable sourcing? (Yes/No). If yes, what percentage of inputs were sourced sustainably?

a. Procedures in place for sustainable sourcing:

No, the Company does not currently have a formalised procedure for sustainable sourcing. However, it continues to undertake initiatives aligned with its broader sustainability framework. The Company prioritises localised sourcing wherever feasible and monitors Scope 3 emissions to identify emission hotspots across its value chain. Efforts are underway to further strengthen and formalise sustainable sourcing practices.

b. If yes, percentage of inputs sourced sustainably:

NA

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.

Plastics (including packaging)	Nil
E-waste	
Hazardous waste	
Other waste	

⁷Plastics: Managed under Plastic Waste Management Rules via authorized recyclers/PROs.

⁸E-waste: Segregated and disposed through CPCB/SPCB-authorized recyclers as per E-Waste Management Rules.

⁹Hazardous waste: Handled, stored, and disposed via authorized recyclers/co-processors/TSD facilities.

¹⁰Other waste: Recyclables (paper, cardboard, metal, wood) sent to authorized recyclers; non-recyclables disposed through approved channels.

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 EPR plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes, Extended Producer Responsibility (EPR) is applicable to the Company's activities. The Company's waste collection and disposal practices are aligned with the EPR plan submitted to the relevant Pollution Control Boards.

Plastic waste is managed in accordance with regulatory requirements and is categorised into the three applicable waste streams: rigid plastics (HDPE drums), flexible plastics (LDPE), and multi-layered plastics. All applicable plastic waste is channelled exclusively through authorised EPR-registered vendors. The Company maintains comprehensive records of procurement and disposal, and submits annual returns to the regulatory authorities, detailing the quantity of plastic procured and sold, along with category-wise sourcing and disposal.

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 LCA	Conducted by Independent External Agency (Yes/No)	Results in Public Domain (Yes/No) & Web-link
No LCA has been conducted for current financial year 2025-26					

2. Significant social or environmental concerns/risks arising from production or disposal of products/services as identified in LCA or other means:

Name of Product/Service	Description of Risk / Concern	Action Taken
No		

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

Name of Product/Service	Description of Risk / Concern	Action Taken
Recycled or re-used input material to total material		NA

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

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA			NA		
E-waste						
Hazardous waste						
Other waste						

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

Indicate Product Category	Reclaimed Products and Packaging as % of Total Products Sold in Category
Nil	NA



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

Essential Indicators

1. Details of measures for well-being of employees and workers:

a. Well-being of employees:

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day care facilities	
		No. (B)	% (B/A)	No.(C)	% (C/A)	No. (D)	% (D/A)	No.(E)	% (E/A)	No. (F)	% (F/A)
Permanent employees											
Male	5,732	4,875 ¹¹	85.05%	5,732	100.00%	NA	NA	5,732	100.00%	5,732	100.00%
Female	723	5,82	80.50%	723	100.00%	723	100.00%	NA	NA	723	100.00%
Total	6,455	5,457	84.54%	6,455	100.00%	723	100.00%	5,732	100.00%	723.00	100.00%
Other than permanent employees											
Male	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

b. Well-being of workers:

Category	Total (A)	% of employees covered by									
		Health insurance ¹¹		Accident insurance		Maternity benefits		Paternity Benefits		Day care facilities	
		No. (B)	% (B/A)	No.(C)	% (C/A)	No. (D)	% (D/A)	No.(E)	% (E/A)	No. (F)	% (F/A)
Permanent employees											
Male	850	612	72%	850	100%	NA	NA	850	100%	850	100%
Female	32	0.00 ¹¹	0%	32	100%	32	100%	NA	NA	32.00	100%
Total	882	612	69%	882	100%	32	100%	850	100%	882	100%
Other than permanent employees											
Male	7,103	0	0.00%	0	0.00%	NA	NA	7,057	99%	7,103	100%
Female	3,570	0	0.00%	0	0.00%	3,570	100%	NA	NA	3570	100%
Total	10,673	0	0.00%	0	0.00%	3,570	100%	7,057	99%	10,673	100%

c. Spending on measures towards well-being of employees and workers:

Parameter	FY 2025-26	FY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the company	0.15%	0.13%

2. Details of retirement benefits, for Current FY 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/NA)	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/NA)
PF	100.00%	100.00%	Y	33.43%	74.46%	Y
Gratuity	100.00%	100.00%	Y, paid at the time of retirement/ separation	90.17%	15.01%	Y
ESI ¹¹	15.46%	94.70%	Y	8.28%	94.33%	Y
Others – please specify	Nil	Nil	Nil	Nil	Nil	Nil

¹¹The employees and workers who are not covered under standard health insurance schemes at Akums are all covered under ESI.

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

In line with the requirements of the Rights of Persons with Disabilities Act, 2016, the Company has undertaken measures to enhance accessibility across its manufacturing facilities and corporate offices. Key locations have been equipped with accessibility features such as ramps, lifts and wheelchair-friendly access to support differently abled individuals. The Company continues to strengthen its infrastructure at certain facilities where enhancements are still underway, with a focus on progressively expanding accessible and inclusive workplace environments across all locations.

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

Yes, the Company's 'Equal Employment Opportunity Policy' demonstrates its commitment to non-discrimination, by offering equal employment and growth opportunity to all its employees regardless of colour, disability, marital status, caste, creed, race, religion, gender etc.

Web link to the policy- Equal Employment Opportunity Policy: <https://www.akums.in/wp-content/uploads/2026/02/Equal-opportunity-policy.pdf>

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

Gender	Permanent Employees – Return to Work Rate	Permanent Employees – Retention Rate	Permanent Workers – Return to Work Rate	Permanent Workers – Retention Rate ¹²
Male	100.00%	100.00%	100.00%	100.00%
Female	100.00%	73.33%	100.00%	100.00%
Total	100.00%	80.95%	100.00%	100.00%

¹²There were no permanent workers who took parental leave.



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6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers?

Category of employees and workers covered	Grievance procedure mechanism in brief
Permanent Workers	Yes, the workers can report their concerns to their respective supervisors. Additionally, there are designated Human Resources teams available at each location. The grievances may also be submitted to the HR team for further action, investigation and providing prompt resolution.
Other than Permanent Workers	
Permanent Employees	Yes, the Company has a grievance reporting portal for its permanent employees to address any of their concerns, grievances or questions. Additionally, the Company also provides a grievance redressal procedure as part of its Grievance Handling Guideline and encourages its employees and workers to report any instances of unethical behaviour, incidents, fraud, or violations. The policy also governs that all the grievances are handled and preserved confidentially at all stages of the process.
Other than Permanent Employees	

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	Nil			Nil		
Male						
Female						
Total Permanent Workers						
Male						
Female						

8. Details of training given to employees and workers:

Category	FY 2025-26 ¹³					FY 2024-25				
	Total (A)	Health and safety measures		Skill upgradation		Total (D)	Health and safety measures		Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	5,732	5,732	100.00%	5,732	100.00%	6,737	2,732	40.55%	3,076	45.66%
Female	723	723	100.00%	723	100.00%					
Total	6,455	6,455	100.00%	6,455	100.00%					
Workers										
Male	7,953	7,953	100.00%	7,953	100.00%	11,102	7,438	67.00%	4,975	44.80%
Female	3,602	3,602	100.00%	1,280	35.54%					
Total	11,555	11,555	100.00%	11,555	100.00%					

¹³The Company continues to strengthen its training data management practices and is working towards enhanced tracking and disclosure of unique headcounts of individuals trained in the coming financial year.

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	5,732	5,732	100.00%	5,966	5,966	100.00%
Female	723	723	100.00%	771	771	100.00%
Total	6,455	6,455	100.00%	6,737	6,737	100.00%
Workers						
Male	7,953	7,953	100.00%	7,572	7,572	100.00%
Female	3,602	3,602	100.00%	3,530	3,530	100.00%
Total	11,555	11,555	100.00%	11,102	11,102	100.00%

10. Health and safety management system:

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

Yes, the Company places strong emphasis on the health and safety of its employees and workers. It promotes strict adherence to safety protocols and encourages timely reporting and management of potential hazards to prevent incidents. The objective is to maintain a safe and productive work environment while minimising risks related to accidents, injuries and occupational health as well as inculcate a culture of safety amongst all. All manufacturing facilities of the company are certified under ISO 45001:2018 for Occupational Health and Safety. Additionally, the processes in place are also regularly monitored and trainings are imparted on regular basis for strict adherence and implementation.



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b. Processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity:

In line with ISO 45001:2018, the Company conducts periodic internal and external audits to ensure compliance and identify workplace hazards. It provides regular Health and Safety (EHS) trainings and has implemented a Process Safety Management framework to strengthen safety practices.

Risks are systematically identified through structured tools such as checklists, Hazard and Operability Studies (HAZOP), and Hazard Identification and Risk Assessment (HIRA), along with consequence modelling. A work permit system is in place for non-routine activities, and standard operating procedures (SOPs) are implemented across all processes.

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

Yes, the Company has a structured system in place to identify and report Unsafe Acts, Unsafe Conditions, Near Miss incidents, and other work-related hazards. Employees and workers are actively encouraged to report such observations as part of the Company's safety culture.

Further, a formal recognition mechanism has been established to acknowledge and reward individuals who proactively report safety concerns. This initiative reinforces employee participation and promotes a strong culture of occupational health and safety across the organisation.

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

Yes, the Company provides its employees and workers with non-occupational medical and healthcare services. Moreover, the Company ensures that all its employees and workers have access to medical insurance, accidental insurance and at some locations, the company also provides term life insurance.

The Company also designs holistic health programmes that promote healthy lifestyle practices in order to enhance physical and mental well-being for all employees and workers. Examples of health programmes and services provided to employees include:

- Medical Insurance
- Accidental Insurance
- Life Insurance at select locations
- Health screenings
- Stress management session
- Sessions on Health topics with renowned Doctors
- Yoga session for employees

11. Details of safety related incidents:

Safety Incident/No. for the FY 2025-26 and FY 2024-25			
Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost time Injury frequency rate (LTIFR) (per one million-person hours worked)	Employee	0.06	0.38
	Worker	1.17	1.21
Total recordable work-related injuries	Employee	1	4
	Worker	33	25
No. of fatalities	Employee	0	0
	Worker	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employee	0	0
	Worker	0	0

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

Akums is committed to providing a safe, healthy and secure workplace for all employee and workers, guided by structured systems and continuous improvement practices aligned with International Organisation for Standardisation 45001:2018- Occupational Health and Safety Management Systems. The company has implemented a multi-layered approach to ensure workplace safety that focuses on prevention, awareness and timely intervention.

Akums conduct regular safety inspections, surveillance and risk assessments to proactively identify and mitigate potential workplace hazards, including machinery-related risks and unsafe conditions. Appropriate control measures are implemented to minimise exposure and prevent incidents. Mandatory Personal Protective Equipment (PPE), such as helmets, gloves and protective eyewear, is provided and its usage is strictly enforced across operations.

The Company ensures that employees are equipped with the necessary knowledge and skills through continuous training programmes covering emergency response, safe equipment handling and standard safety procedures. In addition, Akums conducts annual and half-yearly medical check-ups to monitor employee health and enable early detection of occupational health risks.

Through these measures, the company strive to foster a culture of safety, ensuring the well-being of our workforce while maintaining high standards of operational integrity.

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

No. of complaints on the following made by employees and workers	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	0	0	NA	0	0	NA
Health & safety	0	0	NA	0	0	NA

14. Assessments for the year:

Parameter	% of Plants and Offices Assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% of the plants have been assessed internally and externally as per ISO 45001:2018 standards
Working Conditions	Nil

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

The Company has established a structured system to investigate incidents, with dedicated teams conducting root cause analysis and implementing corrective and preventive actions. Key measures include installation of emergency lighting and glow exit signage, strict adherence to safety SOPs and PPE usage, Behaviour-Based Safety (BBS) training to capture observations, deployment of interlocking alarm systems, and strengthening of work permit protocols.

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, the Company provides life insurance coverage to a section of its employees, offering financial support to their beneficiaries in the event of an untimely demise.



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

The Company requires all value chain partners to comply with the principles articulated in its Supplier/Vendor Code of Conduct and to embed responsible business conduct practices within their operations. This is reinforced through contractual obligations, ensuring alignment with the Company’s governance standards and regulatory expectations.

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

Category	Total No. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	Minor: 09 Major: 4	NA	0
Workers	0	Minor: 40 Major: 25	NA	0

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

The Company delivers ongoing skill enhancement programmes to employees and workers across all levels, aligned to the requirements of specific roles and key functional areas. This structured approach enables continuous capability building and supports long-term employability, including opportunities beyond active tenure with the Company.

5.. Details on assessment of value chain partners:

Parameter	% of Plants and Offices Assessed
Health and safety practices	Nil
Working Conditions	Nil

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 partner.

NA

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

Essential Indicators

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

The Company adopts a structured and engagement-driven approach to identify, map, and prioritise its key stakeholder groups. Stakeholder prioritisation is undertaken based on defined parameters such as the frequency and quality of engagement, the potential influence of stakeholders on the Company’s operations, and the extent of impact that the Company’s manufacturing activities may have on them, including environmental and social dimensions.

As a responsible manufacturing organisation, the Company is committed to building enduring relationships grounded in trust, transparency, and accountability. Dedicated cross-functional teams are responsible for engaging with specific stakeholder groups

through formal and informal channels. These engagements are conducted at need based/ regular intervals to support operational efficiency, strengthen supply chain resilience, enhance product quality, enable strategic decision-making, and ensure timely resolution of stakeholder concerns and grievances. The interactions help the Company proactively identify operational risks, improve workplace safety practices, ensure compliance with applicable regulations, and minimise environmental impact.

Insights derived from stakeholder engagements are systematically analysed and integrated into the Company's business strategies, risk management framework, and sustainability initiatives. Stakeholders are also actively involved in the Company's Materiality Assessment process, enabling the identification and prioritisation of key Environmental, Social, and Governance (ESG) issues relevant to the sector. This supports the Company in driving sustainable operations while mitigating adverse impacts on the environment and society.

Based on periodic assessments, stakeholders are categorised as follows:

- Internal stakeholders: Employees, and workers
- External stakeholders: Regulators, shareholders and investors, suppliers and vendors, customers, and local communities surrounding manufacturing units

The identified stakeholder groups and the prioritisation structure are periodically reviewed and validated to ensure alignment with evolving business priorities, regulatory expectations, and sustainability commitments.

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

Stakeholder group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (E-mail, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly / others-please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders and Investors	No	Investor Meetings and Presentations, Annual report, Press release, E-mail, Annual General Meetings	Quarterly/ Annually	To enhance growth and profitability while integrating sustainability parameters into business operations
Regulators	No	Official letters, meetings, regulatory filings, website disclosures	As required	To ensure compliance with applicable regulations, address policy changes, and enable transparent reporting and disclosures
Customers	No	Email, SMS, website, customer service helpline, social media, advertisements	Ongoing / Annual	To gather feedback on product quality and safety, address concerns, and enhance customer satisfaction
Employees & Workers	No	Emails, intranet, notice boards, meetings, training sessions, newsletters	Monthly / Ongoing	To address workplace safety, well-being, career development, and capture feedback on policies and working conditions



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Stakeholder group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (E-mail, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly / others-please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Suppliers	No	Email, meetings, supplier portal, website	As required	To promote responsible sourcing, ensure supply chain sustainability, and strengthen supplier relationships
Communities	Yes	Community meetings, CSR initiatives, social media, website, outreach programmed	Periodic / As required	To support community development, address social and environmental concerns, and foster inclusive and sustainable growth

Leadership Indicators

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

The Company has established a structured framework for stakeholder engagement, with clearly defined roles and responsibilities across functions to ensure that stakeholder perspectives are systematically captured and integrated into decision-making processes.

Engagement with shareholders and investors is led by the Investor Relations function, ensuring that investor feedback is effectively incorporated into strategic priorities, spanning environmental, social, governance (ESG), and economic dimensions. The Compliance function maintains an ongoing dialogue with regulators and government authorities to proactively address evolving regulatory requirements and expectations across these parameters.

Supplier relationships are managed by the Procurement and Corporate Quality Assurance (CQA) teams, facilitating effective two-way communication to identify risks, address concerns, and surface innovation opportunities in the upstream supply chain for strategic consideration. Engagement with distributors and customers is driven by the Marketing, Business Development, Business Assurance and Corporate Quality Assurance teams, enabling the Company to capture critical market insights that inform both business and operational strategies. In addition, customers conduct periodic on-site audits and assessments on environmental and social parameters to evaluate the Company's sustainability practices. Feedback received through such engagements is addressed promptly and escalated to senior leadership for timely resolution.

For community stakeholders, the Corporate Social Responsibility (CSR) and Compliance teams conduct structured interactions, including public consultations, to understand and respond to local social, environmental, and economic priorities. Internally, the Human Resources and Employee Engagement teams foster continuous and open dialogue with employees through forums, an open-door policy, digital communication channels, and on-ground HR support across all sites. This ensures that employee feedback across key ESG aspects is systematically recorded, reviewed, and escalated where necessary.

At Akums Drugs and Pharmaceuticals Limited, stakeholder engagement is recognised as a critical enabler for the timely identification and management of material ESG issues. Insights from all stakeholder engagements are consolidated and periodically reviewed by senior management and the Board, enabling timely action and ensuring that stakeholder concerns and expectations are effectively embedded into the Company's strategic and operational framework.

Emerging from the extensive stakeholder engagement exercise undertaken in the past during materiality assessment, all the stakeholders were engaged to help identify the key material issues. The material issues were then presented to the highest governing members and the Board for their consideration towards guiding strategy and decision making. The stakeholder engagement exercise is an ongoing process as part of the Company's efforts to continuously interact with internal and external stakeholder groups for identification of the important material issues influencing them.

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 inputs received from stakeholders were incorporated into policies and activities of the entity.

Yes, material ESG topics are identified and prioritised through structured stakeholder consultations, following which the Company formulates targeted strategies and action plans to effectively address these priorities.

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

The Company has designated community members under the vulnerable/ marginalised stakeholder groups. It implements Corporate Social Responsibility (CSR) programmes to identify and prioritise key areas for community development. Refer to the Company's Annual CSR report for more information.

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	6,455	550	8.52%	Nil		
Other than permanent	0	0	0.00%			
Total Employees	6,455	550	8.52%			
Workers						
Permanent	882	276	31.29%	Nil		
Other than permanent	10,673	1,250	11.71%			
Total Employees	11,555	1,526	13.21%			

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2. Details of minimum wages paid to employees and workers:

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										
Male	5,732	1,121	19.56%	4,611	80.44%	5,966	31	0.52%	5,935	99.48%
Female	723	241	33.33%	482	66.67%	771	1	0.13%	770	99.87%
Total	6,455	1362	21.10%	5093	78.90%	6,737	32	0.47%	6750	98.64%
Employees- Other than Permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Workers-Permanent										
Male	850	54	6.35%	796	93.65%	782	86	11.00%	696	89.00%
Female	32	31	96.88%	1	3.13%	17	15	88.24%	2	11.76%
Total	882	85	9.64%	797	90.36%	799	101	12.64%	671	83.97%
Workers- Other than Permanent										
Male	7,103	5374	75.66%	1,729	24.34%	6,790	3,666	53.99%	3,124	46.01%
Female	3,570	3418	95.74%	152	4.26%	3,513	2,880	81.98%	633	18.02%
Total	1,0673	8792	82.38%	1,881	17.62%	10,303	6546	63.53%	3757	36.46%

3. Details of remuneration / salary / wages:

a. Median remuneration / wages:

Category	Male		Female	
	No.	Median remuneration / salary/ wages of respective category (₹ in Lakh)	No.	Median remuneration/ salary/wages of respective category (₹ in Lakh)
Board of Directors (BoD) Executive	3	861.93	-	-
Board of Directors (BoD) Non-Executive	4	22	1	31
Key Managerial Personnel (KMP) (other than Board Members)	2	120.88	-	-
Employees other than BoD and KMP	5,729	41,500	723	37,593
Workers	7,953	14,887	3,602	14,578

b. Gross wages paid to females as % of total wages paid by the entity:

Parameter	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	15.77%	0.93%

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)

The Company's Human Resource function is responsible for overseeing and addressing human rights related impacts and concerns across its operations. This responsibility is guided by the Company's Human Rights Policy and Code of Conduct, which require all employees and workers to uphold the stated principles and comply with the applicable laws and regulations across all operating locations.

In addition, the Company has implemented a comprehensive Policy on Prevention of Sexual Harassment (POSH), applicable to all employees of Akums Drugs and Pharmaceuticals and its subsidiaries and group companies. The policy extends to trainees, apprentices, retainers, contractual workers, visitors, and external stakeholders, both within and beyond workplace premises and working hours. Internal Complaints Committees (ICCs) have been constituted at each entity to address and investigate complaints in a fair, timely, and confidential manner.

The Company also extends its human rights expectations to its value chain. All business partners, including vendors and suppliers, are required to adhere to the Vendor/Supplier Code of Conduct. The Company expects its partners to align with these principles and maintain compliance not only within Company premises but across their broader operations.

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

The Company has established a robust grievance redressal framework, as outlined in its Grievance Redressal Policy, Human Rights Policy, and Policy on Prevention of Sexual Harassment (POSH). These policies provide structured mechanisms and open channels of communication to enable employees and stakeholders to report concerns in a safe and accessible manner.

The Human Resources function across all locations is responsible for receiving, reviewing, and investigating grievances, other than those related to POSH. For matters pertaining to sexual harassment, Internal Committees (ICs) have been constituted at each entity. These committees can be approached through multiple channels, including email, telephone, or in person, ensuring ease of access for reporting concerns.

The ICs are responsible for conducting fair and impartial investigations while maintaining strict confidentiality. They also ensure that appropriate interim relief is provided to the aggrieved individual, wherever required.

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

Nature of complaints	FY 2025-26		FY 2024-25	
	Filed during the year	Pending resolution at the end of year	Filed during the year	Pending resolution at the end of year
Sexual harassment	4	0	12	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
Total Complaints reported under POSH Act, 2013	4	12
Complaints on POSH as % of female employees/workers	0.10%	0.33%
Complaints on POSH upheld	4	11

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

The Company has established mechanisms to protect complainants in cases of discrimination and harassment. All complaints are handled with strict confidentiality to ensure the privacy of the individuals involved. The Company maintains a zero-tolerance approach towards retaliation, and appropriate measures are in place to protect complainants and witnesses from any adverse consequences. Additionally, where required, interim relief is provided to support and safeguard the aggrieved individual during the course of the investigation.

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

Yes. The Company's Supplier/Vendor Code of Conduct forms an integral part of its business agreements and contracts, requiring all suppliers and vendors to adhere to applicable laws and the human rights principles outlined in the Company's guidelines.

10. Assessments for the year:

	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	Nil
Forced/involuntary labour	Nil
Sexual harassment	Nil
Discrimination at workplace	Nil
Wages	Nil
Others (please specify)	Nil

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

NA

Leadership Indicators

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

During the reporting year, no changes were made to business processes in response to human rights grievances or complaints.

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

Nil

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

Yes, in accordance with the requirements of the Rights of Persons with Disabilities Act, 2016, the Company's manufacturing facilities and corporate offices provide infrastructural modifications like ramps, lifts, wheelchair access for differently abled individuals.

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	Nil
Child Labour	Nil
Forced Labour/Involuntary Labour	Nil
Wages	Nil
Others (please specify)	Nil

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

NA

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

Essential Indicators

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

Parameter	Units	FY 2025-26	FY 2024-25
From renewable sources	GJ		
Total electricity consumption (A)	GJ	3,999.88 ¹⁴	63.44
Total fuel consumption (B)	GJ	3,32,446.64	3,60,113.11
Energy consumption through other sources (C)	GJ	0.00	0
Total energy consumption from renewable sources (A+B+C)	GJ	3,36,446.52	3,60,176.54
From non-renewable sources	GJ		
Total electricity consumption (D)	GJ	6,09,750.39	5,73,693.33
Total fuel consumption (E)	GJ	1,50,048.61	1,34,948.15
Energy consumption through other sources (F)	GJ	0.00	0
Total energy consumed from non-renewable sources (D+E+F)	GJ	7,59,799.00	7,08,641.48
Total energy consumed (A+B+C+D+E+F)	GJ	10,96,245.52	10,68,818.03
Energy intensity per ₹ of turnover (Total energy consumption (GJ)/ turnover in million ₹)	GJ / ₹ crore of revenue	251.49	259.54
Energy intensity per rupee of turnover adjusted for purchasing power parity (PPP) (Total energy consumption/revenue from operations adjusted for PPP) ¹⁵	GJ / crore (PPP)	5,135.41	5,362.05
Energy intensity in terms of physical output ¹⁶	GJ / MT product	22.81	28.37
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency	Yes, BDO India Services Private Limited		

¹⁴The total consumption of renewable electricity increased during FY 2025–26, due to the rooftop solar installation of 600 kWp becoming fully operational, along with the addition of a further 600 kWp capacity during the financial year.

¹⁵Turnover considered for PPP adjustment is based on Revenue from Operations as reported in the audited consolidated financial statements for FY 2025-26.

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¹⁶Akums manufactures pharmaceutical products in various dosage forms that are measured in different units (numbers, weight, and volume). For environmental intensity calculations, production quantities are converted into a common mass-based unit using standardized conversion factors. Consequently, reported production in terms of numbers and weight may vary depending on the actual product mix, pack sizes, dosage strengths, and quantities manufactured during the reporting year, which may impact year-on-year comparability of intensity metrics.

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:

Not Applicable

3. Details related to water withdrawal and consumption, in the following format:

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.

Water withdrawal by source	FY 2025-26 ¹⁷	FY 2024-25
Water withdrawal by source (in kiloliters)		
Surface water (A)	0	0
Ground water (B)	11,34,998.46	10,99,200.29
Third party water (C)	0	0
Seawater/desalinated water (D)	0	0
Others (E)	0	0
Total volume of water withdrawal (A+B+C+D+E)	11,34,998.46	10,99,200.29
Total volume of water consumption	10,30,757.57	10,99,200.29
Water intensity per ₹ of turnover (Total water consumption (kl)/ turnover in million ₹)	236.47	266.92
Water intensity per ₹ of turnover adjusted for PPP (Total water consumption / revenue from operations adjusted for PPP)	4,828.62	5,514.47
Water intensity in terms of physical output ¹⁸	21.45	29.17
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency	Yes, BDO India Services Private Limited	

¹⁷Water related parameters for Delhi and Mumbai offices and Sonipat warehouse has been calculated using the workforce count and as per the estimation guidance given by CGWA

¹⁸Akums manufactures pharmaceutical products in various dosage forms that are measured in different units (numbers, weight, and volume). For environmental intensity calculations, production quantities are converted into a common mass-based unit using standardized conversion factors. Consequently, reported production in terms of numbers and weight may vary depending on the actual product mix, pack sizes, dosage strengths, and quantities manufactured during the reporting year, which may impact year-on-year comparability of intensity metrics.

4. Provide the following details related to water discharged:

Water discharge by destination and level of treatment	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kiloliters)		
Surface water (A)	0	0
No treatment		
With treatment-please specify level of treatment		
Ground water (B)	0	0
No treatment		
With treatment-please specify level of treatment		
Seawater (C)	0	0
No treatment		
With treatment-please specify level of treatment		
Third party water(D)	1,04,240.89 ¹⁹	0
No treatment		
With treatment-please specify level of treatment		
Others (E)		
No treatment	0	0
With treatment-please specify level of treatment		
Total water discharged¹⁹	1,04,240.89	0²⁰
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency	Yes, BDO India Services Private Limited	

¹⁹Water is being treated and then sent to Centralised ETP for further treatments. Of the total water reported, the level of treatment for 25,766 KL is tertiary, while for rest of the water discharge, the level of treatment is primary.

²⁰In FY 2024-25, water discharge was reported as zero as all treated wastewater was routed to a Common Effluent Treatment Plant (CETP) and no direct discharge was made into any water body or the external environment. The reporting approach has since been reviewed to ensure alignment with applicable disclosure requirements, which may affect year-on-year comparability.

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

Yes. Within the Akums group, 3 of our manufacturing sites are Zero Liquid Discharge (ZLD). The Company has adopted reduce, reuse, recycle strategy to conserve water.

At formulation units, reverse osmosis (RO) reject water is effectively reused in cooling tower make-up and boiler utilities. Additionally, treated wastewater from Effluent Treatment Plants (ETP) and Sewage Treatment Plants (STP) is utilised for landscaping.

At Active Pharmaceutical Ingredient (API) units, wastewater is managed through robust treatment infrastructure comprising primary, secondary, and tertiary treatment systems. High Total Dissolved Solids (TDS) effluent streams undergo solvent stripping followed by treatment in Multi-Effect Evaporators (MEE). The resulting condensate is directed to biological treatment in ETPs, while the concentrate is processed through Agitated Thin Film Dryers (ATFD) for dry salt recovery. Post-treatment through Ultrafiltration (UF) and RO systems, the recovered permeate is reused in utilities such as cooling towers and boilers, and RO reject is recirculated into the MEE, thereby making the system ZLD.



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Low TDS effluent streams are treated through ETP and RO systems, with the recovered water reused in utility operations. Domestic effluent is treated separately and repurposed for gardening and plantation activities.

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

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

(Unit in metric tonne)

Parameter	FY 2025-26	FY 2024-25
NOx	23.92	429.54
SOx	7.50	31.33
Particulate matter (PM)	22.59	86.89
Persistent organic pollutants (POP)	-	-
Volatile organic compounds (VOC)	-	-
Hazardous air pollutants (HAP)	-	-
Others- please specify (CO)	1,882.11 ²¹	67.93
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, me of the external agency	Yes, BDO India Services Private Limited	

²¹The decline in NOx, SOx and PM reflects Akums' deliberate clean fuel transition — substituting sulphur-rich fossil fuels with PNG and biomass — alongside improvements in pollution control practices. The sharp increase in reported CO is primarily attributable to enhanced measurement coverage and the partial shift to biomass combustion, rather than deterioration in environmental performance.

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

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

Parameter	Unit	FY 2025-26	FY 2024-25
Scope 1 emissions			
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	17,925.07 ²²	41,385.11
Scope 2 emissions			
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	1,20,256.33	1,14,101.23
Total scope 1 and scope 2 emissions intensity per ₹ of turnover (Total scope 1 and scope 2 GHG emissions/ turnover in million ₹)	Metric tonnes of CO2 equivalent/ Rs crores of Revenue	31.65	37.76
Total Scope 1 and Scope 2 emission intensity per ₹ of turnover adjusted for PPP (Total Scope 1 and Scope 2 GHG emissions/ revenue from operations adjusted for PPP)	Metric tonnes of CO2 equivalent/ crores of USD	646.22	780.04
Total Scope 1 and Scope 2 emission intensity in terms of physical output ²³	Metric tonnes of CO2 equivalent/MT product	2.87	4.13
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, me of the external agency	Yes, BDO India Services Private Limited		

²²During the reporting year, Akums adopted DEFRA emission factors for Scope 1 GHG emissions to better align with the treatment of biomass-based fuels. Unlike the IPCC factors used in the previous year, DEFRA factors exclude biogenic CO₂ emissions from Scope 1 reporting and disclose them separately. As a result, the reported Scope 1 emissions for the current year are lower, and year-on-year comparisons should be interpreted considering this methodological change. As CO₂ component was also considered while using the IPCC emission factor database in the previous year.

²³Akums manufactures pharmaceutical products in various dosage forms that are measured in different units (numbers, weight, and volume). For environmental intensity calculations, production quantities are converted into a common mass-based unit using standardized conversion factors. Consequently, reported production in terms of numbers and weight may vary depending on the actual product mix, pack sizes, dosage strengths, and quantities manufactured during the reporting year, which may impact year-on-year comparability of intensity metrics.

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

Yes, Akums has implemented various projects focused on reducing both direct (Scope 1) and indirect (Scope 2) greenhouse gas emissions through targeted initiatives.

Key measures include the integration of renewable energy, with a 1200 kWp rooftop solar installed at the Haridwar facility to generate clean power and reduce grid dependency. The Company is also advancing its clean fuel transition through increased adoption of piped natural gas (PNG) and increasing the reliance on biomass to enhance the use of lower-emission and renewable fuels.

Further, Akums is progressing the electrification of internal logistics by deploying electric forklifts and e-cycles, thereby reducing emissions from conventional fuel-based equipments. These efforts are complemented by energy efficiency programmes focused on optimisation, deployment of advanced control systems, and ongoing equipment modernisation. These measures are aimed at achieving sustained reductions in energy consumption, thereby contributing to lower greenhouse gas emissions.

In addition, the Company has adopted cleaner energy sourcing practices by procuring power through open access via the Indian Energy Exchange at two of its major energy-consuming locations. In alignment with Renewable Purchase Obligation (RPO) requirements, the Company has also procured green power equivalent to approximately 33% of the total energy sourced through open access.

9. Provide details related to waste management by the entity:

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

Category of waste	FY 2025-26	FY 2024-25
Plastic waste (A)	2,070.15	1,507.87
E-waste (B)	14.20	28.93
Bio-medical waste (C)	77.14 ²⁵	226.29
Construction and demolition waste (D)	0.00	0.00
Battery waste (E)	11.26	10.92
Radioactive waste (F)	0.00	0.00
Other hazardous waste(G)	1,032.9	1,516.43
Other non-hazardous waste generated (H)	5,999.02	5,664.35
Total (A+B + C+ D+E+F+G+H)	9,204.67	8,954.78
Waste intensity per ₹ of turnover (Total waste generated/revenue from operations)	2.11	2.17
Waste intensity per ₹ of turnover adjusted for PPP (Total waste generated/revenue from operations adjusted for PPP)	43.12	44.92
Waste intensity in terms of physical output ²⁶	0.19	0.24



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Category of waste	FY 2025-26	FY 2024-25
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations		
Category of waste	FY 2025-26	FY 2024-25 ²⁴
Recycled (A)	5,827.12	0.00
Re-used(B)	74.96	0.00
Other recovery operations(C)	689.53	0.00
Total (A+B + C)	6,591.61	0.00
For each category of waste generated, total waste disposed by nature of disposal method		
Category of waste	FY 2025-26	FY 2024-25 ²⁴
Incineration (A)	559.7	0.00
Landfilling (B)	365.88	0.00
Other disposal operations (C)	1,526.45	8,954.78
Total (A+B+C)	2,452.03	8,954.78
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, me of the external agency	Yes, BDO India Services Private Limited	

²⁴ In FY 2024–25, while waste was disposed of through authorised vendors, there was limited visibility regarding the specific treatment and disposal methods undertaken by these vendors for different categories of waste.

²⁵The reduction in e-waste and bio-medical waste generation compared to the previous year is mainly due to improved waste segregation, better material utilization, and variations in disposal schedules and operational activities during the reporting period. Waste continues to be monitored and managed in compliance with applicable regulatory requirements.

²⁶Akums manufactures pharmaceutical products in various dosage forms that are measured in different units (numbers, weight, and volume). For environmental intensity calculations, production quantities are converted into a common mass-based unit using standardized conversion factors. Consequently, reported production in terms of numbers and weight may vary depending on the actual product mix, pack sizes, dosage strengths, and quantities manufactured during the reporting year, which may impact year-on-year comparability of intensity metrics.

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

The Company has established a structured waste management framework to minimise waste generation and ensure environmentally responsible handling, treatment, and disposal across its operations in adherence to the applicable laws.

Waste is segregated at the point of generation into clearly defined categories, including hazardous, biomedical, and other waste streams. Segregated waste is stored in designated areas in compliance with applicable safety and regulatory requirements. The Company ensures that all waste is disposed of through authorised vendors in accordance with prevailing environmental regulations. In this financial year, the company has also enhanced traceability and visibility of downstream treatment and disposal practices.

To reduce the usage of hazardous and toxic chemicals in its processes, the Company has adopted a combination of process improvements and material substitution strategies. These include the transition from solvent-based coating systems to water/aqueous-based alternatives, thereby reducing chemical exposure, environmental impact, and fire-related risks. Additionally, toxic waste streams are treated and inactivated using appropriate neutralising agents prior to disposal to mitigate their environmental impact.

From a product and formulation perspective, the Company focuses on optimising excipient usage to reduce material intensity and potential waste generation. It has also adopted formulation approaches such as limiting the use of high-risk additives (e.g., excessive

sugars and certain solvents) and increasing the use of bio-based and semi-synthetic excipients, thereby reducing dependence on petrochemical-derived inputs.

Through these measures, the Company aims to minimise hazardous waste generation, enhance safe waste handling practices, and align its operations with sustainable and responsible manufacturing principles.

11. If the entity has operations/offices in/around ecologically sensitive areas (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	Location of operations/offices	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
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The Company's formulation units are not located in or in proximity to ecologically sensitive areas. These facilities are situated within designated Special Economic Zones, as notified by government authorities.

Further, the Company's Active Pharmaceutical Ingredient (API) operations operate with valid Environmental Clearances (EC) and remain fully compliant with all applicable environmental regulations and statutory requirements.

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	Conducted by Independent External Agency (Yes/No)	Results Communicated in Public Domain (Yes/No)	Relevant Web Link
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NA

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:

S.No.	Specify the Law / Regulation / Guideline Not Complied With	Details of Non-Compliance	Any Fines / Penalties / Action by Regulatory Agencies / Courts
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Yes, The Company is compliant with all applicable environmental laws and regulations

Leadership Indicators

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

For each facility/plant in areas of water stress, provide:

- (i) Name of area - Derabassi, Lalru, Barwala, Delhi, Sonipat and Haridwar
- (ii) Nature of operations - API Manufacturing, R&D centre, Formulations, office and warehouse
- (iii) Water data in the format below:



Business Responsibility & Sustainability Report (Contd.)

Parameter		FY 2025-26 ²⁷	FY 2024-25 ²⁸
Water Withdrawal by Source (in kiloliters)			
(i)	Surface water	0	0
(ii)	Groundwater	11,34,998.46	10,99,200.29
(iii)	Third party water	0	0
(iv)	Seawater / desalinated water	0	0
(v)	Others	0	0
Total volume of water withdrawal		11,34,998.46	10,99,200.29
Total volume of water consumption		10,30,757.57	10,99,200.29
Water intensity per rupee of turnover (in kiloliters/Rs crores of revenue)		236.47	266.92
Water intensity per rupee of turnover adjusted for PPP		4,828.62	
Water intensity in terms of physical output		21.45	
Water intensity (optional – entity may select metric)			

²⁷Water-related parameters for the Delhi offices and Sonipat warehouse have been estimated using workforce-based water consumption factors in the absence of direct measurement data.

²⁷Water-stressed locations have been identified using the WRI India Water Tool based on the Aqueduct Baseline Water Stress framework. Sites located in areas classified as ‘High’ or ‘Extremely High’ water stress have been considered water-stressed for this disclosure. <https://www.wri.org/research/technical-note-india-water-tool>

²⁸Water related parameters for the FY 2024-25, does not include Offices and 1 warehouse. In the FY 2024-25, the water consumption was considered equal to water withdrawn

Water discharge by destination and level of treatment:

Parameter		FY 2025-26 (in kilolitres)	FY 2024-25 (in kilolitres)
(i)	To Surface water – No treatment	0	0
(i)	To Surface water – With treatment (specify level)	0	0
(ii)	To Groundwater – No treatment	0	0
(ii)	To Groundwater – With treatment (specify level)	0	0
(iii)	To Seawater – No treatment	0	0
(iii)	To Seawater – With treatment (specify level)	0	0
(iv)	Sent to third parties – No treatment	1,04,240.86	0
(iv)	Sent to third parties – With treatment (specify level)	0	0
(v)	Others – No treatment	0	0
(v)	Others – With treatment (specify level)	0	0
Total water discharged (in kilolitres)²⁹		1,04,240.86	0¹⁹
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency		Yes, BDO India Services Private Limited	

²⁹The water stress areas have been identified using the reference: <http://cgwb.gov.in/gwresource.html>, All the areas classified as “over-exploited” or “critical” by the Central Groundwater Board, has been categorised as area of water stress.

2. Please provide details of total Scope 3 emissions & its intensity:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions			
Purchased Goods ³⁰	Metric tonnes of CO2 equivalent	74,034.49 ³¹	1,44,047.33
Fuel and Energy Related	Metric tonnes of CO2 equivalent	37,081.92	29,421.47
Waste generated in operations	Metric tonnes of CO2 equivalent	316.26	
Business Travel	Metric tonnes of CO2 equivalent	985.18	696.95
Employee Commute ³²	Metric tonnes of CO2 equivalent	4317.07	2,138.55
Total Scope 3 emissions (5categories)	Metric tonnes of CO2 equivalent	1,16,734.85	1,76,304.32
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO2 equivalent / ₹ crore of revenue	26.78	42.81
Total Scope 3 emission intensity (in terms of physical output)	Metric tonnes of CO2 equivalent/MT product	2.43	4.68
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, me of the external agency	Yes, BDO India Services Private Limited		

³⁰ For Purchased goods and services category, Akums only calculates the emissions for Purchased goods which includes Raw Material and Packaging Material. The Company working on increasing the coverage to purchased goods including consumables, spares and services .

³¹ FY 2025-26 Values for Scope 3 emissions- Category 1, has dropped significantly due to changes in the Emission Factor database from DEFRA (older version updated in 2014) to US EPA (supply chain emission factor database 2022).

³² In the current FY 2025-26, Employee commute has been calculated using secondary literature with information on commute patterns in India and interpolated for the company structure and people.

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

Not Applicable



Business Responsibility & Sustainability Report (Contd.)

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

Sr.No.	Initiative Undertaken	Details of the Initiative (Web-link if any)	Outcome of the Initiative
1.	Overhead raw water tank installed	Underground raw water pump was running in loop to fulfil the raw requirements at user points. In order to fulfil the raw water requirement raw water overhead tank is installed. The underground raw water pump is running only while filling the overhead raw water tank.	Approx. ₹ 7,71,120
2.	Usage of Cooling tower water for chilling requirement in process as well as HVAC	During winter months using the weather conditions to our advantage we used cooling tower water instead of chiller for chilling requirements in process as well as HVAC systems	Approx. ₹ 2,20,170
4.	Water system UF rejection to Cooling tower	Purified water system's UF rejected water is being used for makeup of cooling tower water.	Approx. ₹ 29,02,560
5.	Reduction of water qty being used in Linezolid stage-1	Water qty is reduced by 5 times of batch size in Linezolid stage-1	Approx. ₹ 2,52,000
6.	COD load reduction of HTDS effluent	Recovery of Linezolid product stage-2 mother liquor containing IPA+Methanol+water is started for separation and sale of IPA+Methanol+water mixture to reduce the COD load of effluent being transferred to ETP.	Approx. ₹ 14,86,800
7.	Energy Cost Optimisation Initiative - efficiency Enhancement"	Energy Cost Optimisation through improvement in Efficiency of Chiller No.-5 (300 TR)	1,54,761 kWh
8	Energy Cost Reduction via Hot Water Generation System Installation	Proposal for installation of hot water generation system for supply the water in coil to minimize the usage of electric heaters.	8,17,896 kWh
9	Cooling Tower Energy Optimisation through FRP Fan Blade Replacement	Energy Cost Optimisation in Cooling Towers through the Replacement of Cooling Tower Fan Blades with FRP (Fiber glass reinforced plastic) material	40,968 kWh
10	Block specific Peak Demand Optimisation	Reduction in Demand from 1298 KVA to 900 KVA in E-Block	20.98 ₹ Lakh
11	Energy Optimisation through Condenser Pump Downsizing	Replacement of existing 100 HP condenser pump with 40 HP high flow pump.	98,280 kWh
12	Power Factor Improvement	Power factor improvement from 0.994 to 0.9995	38,322 kWh
13	Energy Cost Reduction through load optimisation	Electricity cost reduction by optimize the load variation in AHU by installing 03 Nos VFD.	51,062 kWh
14	Cooling Tower fan motors replacement for energy saving	Replacement of more than 3 times rewinding Cooling tower fan motors for energy saving.	1,68,065 kWh

Sr.No.	Initiative Undertaken	Details of the Initiative (Web-link if any)	Outcome of the Initiative
15	Boiler Efficiency Enhancement Initiative	Boiler Efficiency improvement (Feed water TDS reduction, chemical consumption reduction, blow down water reduction)	19.57 ₹ Lakh
16	Efficiency improvement	Efficiency improvement of Chiller number 03, capacity TR 275	2,14,704 kWh
17	Enhancement of contracted load to meet excess demand	Excess demand charge saving by enhancement of contracted load from 3500 KVA to 3800 KVA	4.973 ₹ Lakh
18	Power trading through IEX	UPCL cost reduction by power trading through the IEX.	47.72 ₹ Lakh
19	Fuel and Water saving Initiative	Fuel & Water saving by installation of two flash jet pump	52.54 ₹ Lakh
20	Energy Saving Initiative	Energy Saving by increasing RH in DPI section for non-operation days (I Block)	1,88,871 kWh
21	Application of polymer composite coating technology	Pump optimisation through the use of polymer composite coating technology	44,406 kWh
22	Boiler condensate recovery increase	Energy cost reduction through increase condensate recovery in boiler	35.65 kWh
23	Solar system implementation	Electricity cost reduction through solar system implementation	51.50 ₹ Lakh
24	Billing Cost reduction using power trading	UPCL billing cost reduction by power trading through IEX	311.0 ₹ Lakh
25	Cooling Tower optimisation with high efficiency fan,	High efficiency fan replacement of cooling tower	37,964 kWh
26	Improvement initiative for Boiler Efficiency	Boiler Efficiency improvement (Feed water TDS reduction, chemical consumption reduction, blow down water reduction)	6286 KI
27	Water saving initiative using flesh jet pump	Water saving by increase condensate recovery through flesh jet pump	8,177 KI
28	Boiler Consedate Recovery Improvement	Energy cost reduction through increase condensate recovery in boiler	16,784 KI

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

Yes, the entity has a comprehensive Business Continuity Plan (BCP) and Disaster Recovery Plan (DRP) in place to ensure uninterrupted operations during disruptions. The framework covers risk assessment, business impact analysis, defined Recovery Time and Recovery Point Objectives (RTO/RPO), alternate processing arrangements, disaster recovery sites, backup and restoration protocols, failover/failback mechanisms, and designated response teams. It addresses scenarios such as cyberattacks, natural disasters, hardware/software failures, and power outages. The BCP/DRP is integrated across critical IT and operational systems, tested periodically through mock drills/recovery tests, reviewed annually, and updated in line with infrastructure and regulatory requirements.



Business Responsibility & Sustainability Report (Contd.)

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.

For the current FY 2025-26, there were no assessments conducted to identify any significant adverse impact to the environment, arising from the value chain of the entity.

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

Nil

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

a. By the listed entity

b. By the top ten (in terms of value of purchases 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 Indicators

1. Affiliations with trade and industry chambers/associations:

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

Four

b. List the top 10 trade and industry chambers/associations (determined based on the total members of such body):

Sr.No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/associations (State/National)
1.	Indian Drug Manufacturers Association (IDMA)	National
2.	SIDCUL Manufacturers Association, Uttarakhand	State
3.	Confederation of Indian industry	National
4.	Association of Pharmaceuticals Manufacturers	National

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

Name of Authority	Brief of the Case	Corrective Action Taken
There is no such order against the Company.		

Leadership Indicators

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

S.No.	Public Policy Advocated	Method Resorted for Advocacy	Information Available in Public Domain? (Yes/No)	Frequency of Review by Board	Web Link, if Available
Nil					

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and Brief Details of Project	SIA Notification No.	Date of Notification	Conducted by Independent External Agency (Yes/No)	Results Communicated in Public Domain (Yes/No)	Relevant Web Link
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The company did not undertake any social impact assessments projects in the current Financial Year 2025-26.

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

S.No.	Name of Project for R&R	State	District	No. of Project Affected Families (PAFs)	% of PAFs Covered by R&R	Amounts Paid to PAFs in the FY (₹)
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The company did not undertake any social impact assessments projects in the current Financial Year 2025-26.

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

The Company is committed to the development of communities around its operations and to addressing their concerns in a timely and responsible manner. Designated teams regularly engage with local communities to understand their issues, and any grievances raised are formally recorded, investigated, and resolved through structured mechanisms. In the current FY 2025-26, there were no grievances recorded.

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

Input material procured	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers (in %)	37.01%	30.47%
Directly from within India	89.39%	69.53%

5. **Job creation in smaller towns – Disclose wages paid to persons employed in the following locations, as % of total wage cost**

Location	FY 2025-26	FY 2024-25
Rural	1.14%	1.83%
Semi-urban	7.38%	85.64%
Urban	72.61%	0.00%
Metropolitan	18.86%	12.54%

(Place to be categorised 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
Nil	

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

S.No.	State	Aspirational District	Amount Spent (₹)
1	Uttarakhand	Haridwar	₹ 1,786,289.00

3. Preferential procurement policy:

- (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised/vulnerable groups? (Yes/No)
- (b) From which marginalised/vulnerable groups do you procure?
- (c) What percentage of total procurement (by value) does it constitute?

No, the Company does not have any preferential procurement policy focusing on suppliers from marginalised/ vulnerable groups.

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

S.No.	Intellectual Property Based on Traditional Knowledge	Owned/Acquired (Yes/No)	Benefit Shared (Yes/No)	Basis of Calculating Benefit Share
NA				

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
NA		

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalised groups
1	Eye Check-up Camps in Rural & Remote Areas	110	50%
2	Voluntary Blood Donation Camp	1381	
3	Health Camp during Kawad Mela	Community	
4	Skill Enhancement & Livelihood Support for Acid Attack Survivors	17	100%

Sr. No.	CSR project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalised groups
5	"Financial Support for Marriage of Underprivileged Girls through NGO"	Community	
6	Plantation & Greenery Maintenance at SIDCUL	Community	
7	Green Grass Development along Roadsides at SIDCUL	Community	
8	Pond Beautification & Maintenance	2000	50%
9	Cleanliness Drive & Beautification at Ganga Ghat	Community	
10	Greenery Maintenance at Aastha Path, Haridwar	Community	
11	"Yoga Sessions for Employee Welfare"	150	
12	Celebration of Armed Forces Flag Day	Community	
13	Blanket Distribution at District Administration	300	100%
14	Drinking Water Distribution Camps	Community	
15	Donation of Grocery Materials to NGOs	Community	
16	Helmet Distribution under CSR Initiative	50	
17	Furniture Donation for community welfare	Community	

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

Essential Indicators

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

Akums has established a comprehensive grievance redressal mechanism where consumer complaints are captured through diverse channels, including electronic mail, telephonic communication, physical correspondence (Daaks), and our dedicated accessible web portal. Upon receipt, the Quality Assurance (QA) function acts as the central nodal team responsible for digitizing these complaints and grievances into Ampologic, the Company's integrated Quality Management System (QMS) software. The formal logging of a complaint triggers a mandatory, structured investigation process. This involves a rigorous technical analysis to identify root causes and ensure a timely, equitable resolution for the consumer.

The QA team is empowered to manage the end-to-end lifecycle of each grievance, from the initial investigation of portal and email-based inputs to the formal execution of Corrective and Preventive Actions (CAPA). We remain committed to a secure and transparent investigative framework, maintaining stringent standards for complaint validation, the cancellation of unsubstantiated claims, and the definitive closure of all logged issues to drive continuous product improvement.

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

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



Business Responsibility & Sustainability Report (Contd.)

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

Nature of complaints	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	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Others	1,066	163	Complaints received from customers across the group as market complaints through established feedback mechanisms.	NA	NA	NA

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

Details of instances of product recalls on account of safety issues	No.	Reasons for recall
Voluntary recalls	1	Voluntary recall due to stability observation
Forced recalls	0	NA

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

Yes, the Company has an established framework and policy on cyber security and data privacy. The policy outlines a structured approach to safeguarding information assets and managing cyber risks, ensuring confidentiality, integrity, and availability of data.

The framework includes defined controls on data protection, user access management, network and system security, risk assessment, and incident response, including protocols for identification, reporting, and mitigation of data breaches. It also covers periodic monitoring of IT infrastructure, vulnerability assessments, and employee awareness programs on information security practices. The Company aligns its practices with applicable regulatory requirements and industry standards and undertakes periodic reviews to strengthen its cyber security posture in line with evolving risks. Web link of the policy: <https://www.akums.in/privacy-policy/>

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

During the reporting period, the Company identified and addressed relevant matters through timely corrective actions, with a continued focus on strengthening internal control systems and governance mechanisms in line with applicable regulatory requirements.

Product Recalls: All product recalls undertaken during the year were voluntary in nature and primarily associated with product stability

considerations. The Company conducted detailed root cause analyses and implemented appropriate corrective and preventive actions (CAPAs), including enhancements at both process and product levels. These measures are aimed at mitigating recurrence risks, improving product quality, and reinforcing compliance with applicable quality and safety standards.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

Zero

b. Percentage of data breaches involving personally identifiable information of customers

Zero%

c. Impact, if any, of the data breaches

Not Applicable

Leadership Indicators

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

Link:	<ul style="list-style-type: none"> ➤ https://www.akums.in/nutraceutical-manufacturer-in-india/ ➤ https://www.akums.in/third-party-cosmetic-manufacturer-in-india/ ➤ https://www.akums.in/api-manufacturer-in-india/
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2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

As a Contract Development and Manufacturing Organisation (CDMO), the Company does not directly engage with end consumers. However, it remains committed to ensuring that all products manufactured adhere to the highest standards of safety communication and regulatory transparency, enabling informed and responsible usage by end users.

Detailed instructions for use, precautionary warnings, storage guidelines, and dosage directions are clearly communicated through pack inserts, leaflets, artwork on cartons and aluminium foils. These materials are designed to ensure clarity and accessibility of critical information across all product formats. Product labelling is carried out in strict compliance with applicable provisions under the Drugs and Cosmetics Act, including requirements specified under various schedules (such as Schedule G, H, etc.), ensuring that all mandated information for pharmaceutical products is accurately disclosed.

In addition, the Company provides Material Safety Data Sheets (MSDS) for bulk transfers and finished goods. These documents serve as comprehensive references on product safety and include information on product composition, hazard identification, first aid measures, fire and explosion data, accidental release measures, handling and storage practices, exposure controls and personal protection, physical and chemical properties, stability and reactivity, toxicological and ecological information, disposal considerations, transport information, regulatory details, and other relevant safety guidance.

Through these measures, the Company ensures that the customers and the consumers are adequately informed about the safe handling, use, storage, and disposal of its products.

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

The Company maintains structured protocols to keep consumers informed of any potential disruption or discontinuation of services. It leverages multiple communication channels, including email and customer support, to ensure timely updates and enable informed decision-making.

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. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity? (Yes/No)

The Company displays all relevant information mandated as per local laws regarding its products. As a CDMO, the company cannot conduct product related surveys with the customers.

Independent Assurance Statement



Akums Drugs & Pharmaceuticals Limited

304, 3rd Floor, Mohan Place, L.S.C, C-Block, Saraswati Vihar Delhi, India-110034

Independent Assurance Statement on Business Responsibility and Sustainability Report (BRSR) disclosures for the financial year 2025-26.

Introduction and objective of engagement

Akums Drugs & Pharmaceuticals Limited (the 'Company') has developed its Business Responsibility and Sustainability Report FY 25-26 ('BRSR') including the BRSR Core Indicators¹, based on the BRSR reporting guidelines prescribed by SEBI for listed entities. The reporting criteria have been derived from the Principles of National Guidelines on Responsible Business Conduct, 2018 (NGRBC), and Greenhouse Gas (GHG) Protocol - A Corporate Accounting and Reporting Standard.

BDO India Services Private Limited (BDO India) was engaged by the Company to provide independent assurance on select non-financial sustainability disclosures in the BRSR (the 'Report') for the period 1st April 2025 to 31st March 2026.

The Company's responsibilities

The content of the Report and its presentation are the sole responsibilities of the management of the Company. The Company's Management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation of the Report, so that it is free from material misstatement.

BDO India's responsibility

BDO India's responsibility, as agreed with the management of the Company, is to provide assurance on the BRSR Indicators (Core & other than Core non-financial indicators) as described in the 'Scope & boundary of assurance' section below. We do not accept or assume any responsibility for any other purpose or to any other person or organization. Any reliance a third party may place on the Report is entirely at its own risk.

Assurance standard

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information", and ISAE 3410, "Assurance Engagements on Greenhouse Gas Statement", issued by the International Auditing and Standards Board.

Scope, boundary and assurance criteria

The reporting scope and boundary cover the Company's India operations.

We applied the 'Reasonable' Assurance criteria for non-financial BRSR Core Indicators¹ and 'Limited' Assurance criteria for other than Core non-financial indicators of the BRSR, pertaining to the Company's disclosure for the period 1st April 2025 through 31st March 2026.

Assurance methodology

Our assurance process entailed conducting procedures to gather evidence regarding the reliability of the disclosures covered in the assurance scope. The physical & virtual verification on sample basis was carried out at the following locations:

- Corporate Office, New Delhi;
- Malik-Penicillin (A-08), Haridwar
- AKUMS Injection(A-03) - Plant 3, Haridwar
- Pure & Cure-Haridwar(A-07), Haridwar

We used our professional judgement as Assurance Provider for selection of sample of the Company's locations/facilities and non-financial information for the verifications.

We conducted a review and verification of data collection, collation, and calculation methodologies, and a general review of the logic of inclusion/ omission of relevant information/ data in the Report. Our review process included:

- Evaluation of appropriateness of the quantification methods used to arrive at the non-financial/sustainability information of the BRSR Core & Non-core Indicators;
- Review of consistency of data/information within the Report as well as between the Report and source;
- Engagement through discussions with personnel at both corporate and plant/facility levels who are accountable for the data and information presented in the Report;
- Execution of an audit trail of claims and data streams, to determine the level of accuracy in collection, transcription, and aggregation;
- Review of data collection and management procedures, and related internal controls.

¹SEBI vide Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023

Limitations & exclusions

There are inherent limitations in assurance engagement, including, for example, the use of judgment and selective testing of data. Accordingly, there are possibilities that material misstatements in the sustainability information of the Report may remain undetected.

The assurance scope specifically excludes:

- › Data and information outside the defined reporting period (1st April 2025 to 31st March 2026);
- › Review of the 'economic and/or financial performance indicators' included in the Report or on which reporting is based; we have been informed by the Company that these are derived from the Company's audited financial records;
- › The Company's statements and claims related to any topics other than those listed in the 'Scope and boundary of assurance';
- › The Company's statements that describe qualitative/quantitative assertions, expression of opinion, belief, inference, aspiration, expectation, aim or future intention.

Our observations

Based on our review of the Report, we observed that the disclosures of the Company, covered under the 'Scope and boundary of assurance', are fairly reliable. During our assurance process, we observed a few instances of discrepancies related to collation and compilation of data, which were subsequently corrected. The Company may consider adopting standardized protocols for data management related to environment and social indicators and reporting of data across all the units.

Our above observations, however, do not affect our conclusion regarding the Report

Our conclusions

Based on the scope of our review, we concluded that:

- › Reasonable Assurance of non-financial information under BRSR Core indicators in the Report: The disclosures fulfil the

principles of relevance, completeness, reliability, neutrality, and understandability as per 'reasonable' assurance criteria of the applied Assurance Standard;

- › Limited Assurance of non-financial information other than BRSR Core in the Report: Nothing has come to our attention that causes us not to believe that the disclosures are presented fairly, in all material respects, as per the 'limited' assurance criteria of the applied Assurance Standard.

Our assurance team and independence

BDO India Services Private Limited is a professional services firm providing services in Advisory, Assurance, Tax, and Business Advisory Services, to both domestic and international organizations across industry sectors. Our non-financial assurance practitioners for this engagement are drawn from a dedicated Sustainability and ESG Team in the organization. This team is comprised of multidisciplinary professionals, with expertise across the domains of sustainability, global sustainability reporting standards and principles, and related assurance standards. This team has extensive experience in conducting independent assurance of sustainability data, systems, and processes across sectors and geographies. As an assurance provider, BDO India is required to comply with the independence requirements set out in the International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants. Our independence policies and procedures ensure compliance with the Code.

For BDO India Services Private Limited




Indra Guha

Partner- Sustainability & ESG Business Advisory Services
Gurugram, Haryana
15 June 2026