

ANNEXURE - 3A TO THE BOARD'S REPORT

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT ACTIVITIES

FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2026

SECTION: A GENERAL DISCLOSURES



I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the listed entity	L15202DL1959PLC003786
2.	Name of the listed entity	Nestlé India Limited
3.	Year of incorporation	28/03/1959
4.	Registered office address	100/ 101, World Trade Centre, Barakhamba Lane, New Delhi – 110001, India
5.	Corporate address	"Nestlé House", Jacaranda Marg, 'M' Block, DLF City, Phase - II, Gurugram - 122 002, Haryana, India
6.	E-mail id	investor@in.nestle.com
7.	Telephone	011-23418891
8.	Website	www.nestle.in
9.	Financial year for which reporting is being done	1 st April 2025 to 31 st March 2026
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited, Mumbai National Stock Exchange of India Limited, Mumbai
11.	Paid-up Capital	₹ 1,928,314,320
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.	Himmat Singh, Head of Corporate Affairs, Sustainability and CSR Himmat.Singh1@in.nestle.com 011-23418891
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosures made in this report are on a standalone basis for Nestlé India Limited
14.	Name of assurance provider	S.R. Batliboi & Co. LLP, Chartered Accountants (Reg. No: 301003E/E300005)
15.	Type of assurance obtained.	Reasonable assurance for BRSR Core Indicators as per SSAE 3000

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.	Food Processing Industry	Food Processing Industry	100%

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

S.No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Milk Products and Nutrition	10509	33.4%
2.	Prepared dishes and cooking aids	10750	31.5%
3.	Confectionery	10732 & 10733	19.3%
4.	Powdered and Liquid Beverages	10792	15.8%

As per NIC list 2008

III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	9	4 Sales Branches, 1 Head Office, 1 Registered Office	15
International	Not Applicable	-	-

Your Company's nine manufacturing facilities are located at Moga (Punjab), Choladi (Tamil Nadu), Nanjangud (Karnataka), Samalkha (Haryana), Ponda (Goa), Bicholim (Goa), Pantnagar (Uttarakhand), Tahliwal (Himachal Pradesh) and Sanand (Gujarat).

The Registered Office of your Company is located at New Delhi. Four Sales Branch offices located at Gurugram, Mumbai, Chennai and Kolkata help facilitate the sales and marketing activities of the Company. The Head Office is located at Gurugram, Haryana.

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	PAN India 36 (28 states and 8 UTs)
International (No. of Countries)	28*

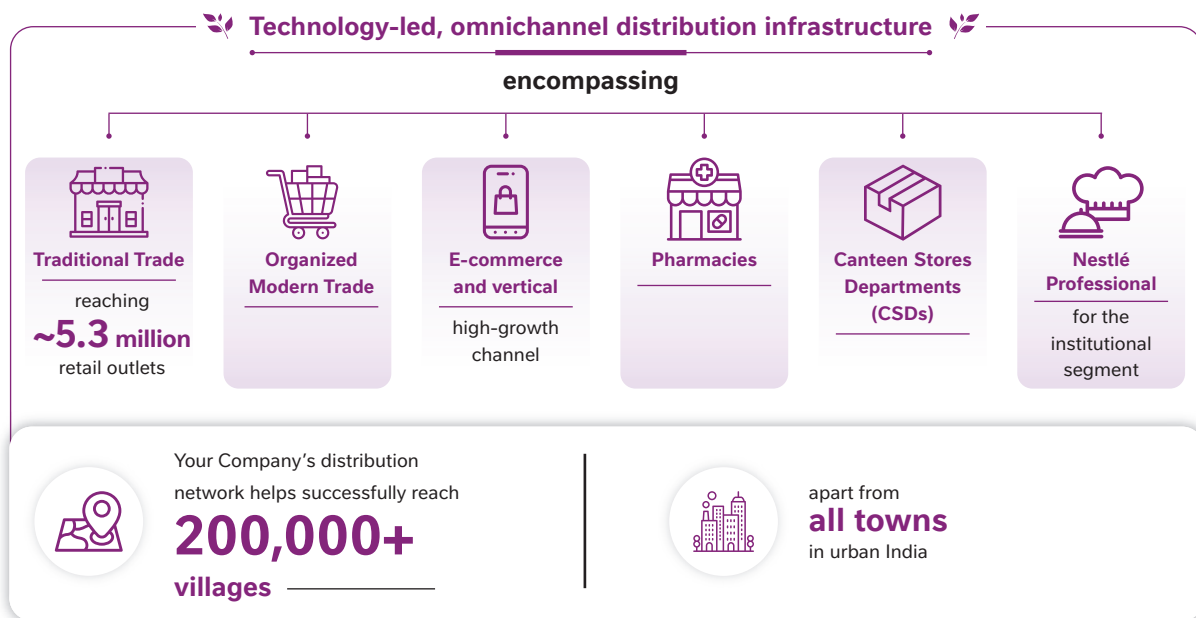
* Your Company exported products to 28 countries during the financial year ended 31st March 2026.

b. Contribution of exports as a percentage of the total turnover of the Company:

4.1%

c. A brief on types of customers

Leveraging an integrated manufacturing and distribution ecosystem, your Company optimizes its resilient network of nine state-of-the-art factories alongside an extensive tapestry of co-manufacturers and trade partners to deliver uncompromising quality to the market. Your Company drives market leadership in most of the product categories through a dynamically refined product portfolio, utilizing data-driven insights to pivot its offerings in alignment with shifting consumer and nutritional preferences.



Your Company operates in a complex customer ecosystem that seamlessly bridges a nationwide network of strategic trade and channel partners which help the company reach millions of end consumers across the country.

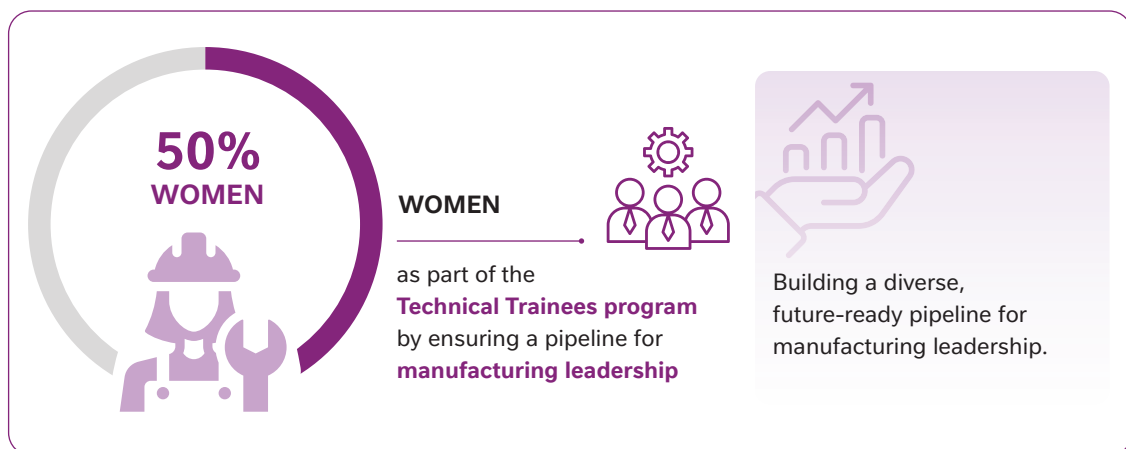
IV. Employees

20. Details at the end of Financial Year

a. Employees and workers (including differently abled):

Your Company's workforce is the cornerstone of the ability to deliver nutrition and wellness. Your Company's ecosystem comprises a diverse talent pool of 19,000+ individuals, each playing a pivotal role in its "Creating Shared Value" (CSV) journey. Your Company is committed to the "Balance for Better" philosophy, where the data reflects a steady progress in gender representation, particularly within its management and office cadres, where women constitute ~24% of its permanent employees.

Your Company treats its "Other than Permanent" workforce with the same commitment to safety and human rights as the permanent staff. Your Company reaffirms its unwavering commitment to safety within its operations. It ensures that every single worker—permanent, temporary, or contractual—receives thorough safety induction and technical training. This standard is non-negotiable as your Company believes that a safe work environment is the foundation of its success. Beyond training, your Company also places a strong emphasis on compliance. To reinforce these standards and drive continuous improvement, your Company has conducted seven (7) comprehensive CARE audits. These audits spanned critical areas including Work Employment, Business Integrity, Safety & Health, Security, Local Communities, and Labor Accommodations.



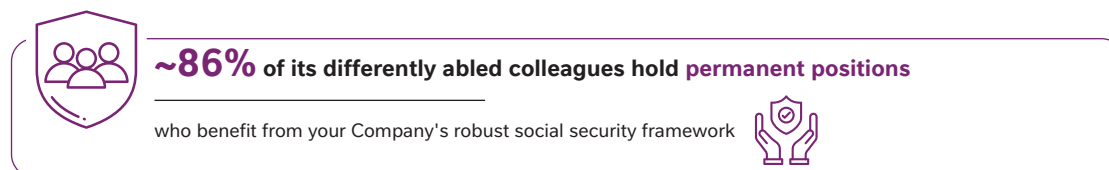
S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	%(B/A)	No. (C)	%(C/A)
Employees						
1.	Permanent (D)	3,424	2,571	75%	853	25%
2.	Other than Permanent (E)	347	294	85%	53	15%
3.	Total employees (D + E)	3,771	2,865	76%	906	24%
Workers						
1.	Permanent (F)	4,932	4,663	95%	269	5%
2.	Other than Permanent (G)	10,454	9,279	89%	1,175	11%
3.	Total Workers (F + G)	15,386	13,942	91%	1,444	9%

Note: Definition of employee and worker categorization is as under:

Permanent Employees include white collar employees • Other than Permanent Employees include Temporary, Contractual & Third-party employees. Permanent Workers include technicians, associates, staff, and collaborators • Other than Permanent Workers include Contractual Labour, Temporary Fixed Term Contractual.

b. Differently abled employees and workers:

Guided by your Company's values rooted in respect of fostering an inclusive culture where "Ability over Disability" is a cornerstone of its human capital strategy, your Company provides meaningful employment to 37 persons with disabilities across its locations. Your Company is actively enhancing an inclusive framework through targeted infrastructure modifications and accessibility audits to drive further diversity. To elevate its Creating Shared Value (CSV) impact, your Company has completed accessibility audits across its manufacturing locations and is enhancing its' infrastructures in the factories and offices and conducting sensitization workshops to ensure that its talent pool finds a workplace designed for equity, dignity, and professional growth.



S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	%(B/A)	No. (C)	%(C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	9	8	89%	1	11%
2.	Other than Permanent (E)	2	2	100%	0	0%
3.	Total differently abled employees (D + E)	11	10	91%	1	9%
DIFFERENTLY ABLED WORKERS						
1.	Permanent (F)	23	21	91%	2	9%
2.	Other than Permanent (G)	3	1	33%	2	67%
3.	Total Workers (F + G)	26	22	85%	4	15%

21. Participation/Inclusion/Representation of Women:

	Total(A)	No. and percentage of Females	
		No(B)	%(B/A)
Board of Directors	9	3	33%
Key Management Personnel	1	0	0.00%

As of the opening in April 2025, 4 out of 8 directors on the Board were women. During the period, there were a couple of movements: Ms. Svetlana Boldina ceased to be a director as of 31st January 2026, and Mr Mandeep Chhatwal was appointed from 1st January 2026. As of the closing on March 2026, the Board comprised 9 directors, with 3 being women.

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

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24* (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	12.3%	15.0%	12.9%	4.4%	7.3%	5.1%	8.6%	15.0%	10.2%
Permanent Workers	0.5%	7.4%	0.9%	0.2%	3.2%	0.3%	1.0%	7.4%	1.6%

* 15 Months FY ended 31st March 2024 (Jan 2023 to Mar 2024)

V. Holding, Subsidiary and Associate Companies (including joint ventures)**23. (a) Names of holding / subsidiary / associate companies / joint ventures:**

S.No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ subsidiary/ associate/ joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Nestlé S.A.	Holding	-	No
2	Maggi Enterprises Limited	Holding	-	No
3	Dr. Reddy's and Nestlé Health Science Limited	Associate (Joint Venture)	49%	No

Note: Nestlé SA and Maggi Enterprises Limited holds 34.28% and 28.48%, respectively, in the share capital of the Company.

VI. CSR Details**24. Provide the following CSR details:**

- i) Whether CSR is applicable as per section 135 of Companies Act, 2013 - Yes
- ii) Turnover (in Rs.) – 230,714.6 million
- iii) Net worth (in Rs.) – 53,092.4 million

VII. Transparency and Disclosures Compliances**25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:**

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	26	0	-	18	0	-
Employees and workers	Yes	102	19	Under investigation	69	14	Under investigation
Customers	Yes	5,701	0	-	14,064	0	-
Value Chain partners	Yes	18	3	Under investigation	26	7	Under investigation
Other (please specify)	-	-	-	-	-	-	-

Your Company has a grievance redressal platform known as SpeakUp that allows all the stakeholders to raise any concerns or grievances. Refer: <https://www.nestle.com/about/how-we-do-business/report-compliance-concerns>.

26. Overview of the entity's material responsible business conduct issues. Indicated below are the material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications:

S.No.	Material issue identified	Risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Positive or negative implications)
1	Climate Change Resilience	R	Addressing systemic climate risks is critical for long-term business continuity. Volatile weather patterns (physical risks) and evolving carbon regulations (transitional risks) directly impact agricultural productivity and raw material costs.	Your Company continues to invest in climate-smart agriculture by advocating for sustainable farming including soil health management, water conservation, managed use of fertilizers etc. Your Company is strengthening its' value chain resilience with continued engagement with ~80,000 farmers across key commodities.	While initial investments in sustainable sourcing may increase short-term costs, they mitigate the risk of severe supply chain disruptions and long-term cost volatility.
2	Energy and Emissions Management	R&O	Energy consumption, rising costs, and evolving emission regulations present both challenges and opportunities. Effectively managing direct emissions and those across the supply chain is critical to safeguarding brand reputation and ensuring long-term sustainability.	Your Company continues to focus on reducing environmental impact and operational costs through a structured transition to renewable energy, improving energy efficiency, and advancing sustainable packaging solutions. These efforts are reinforced by partnerships with suppliers and farmers to promote sustainable agricultural practices.	Although investments in renewable energy and sustainable packaging require upfront capital, they deliver significant long-term benefits—lowering operating costs, enhancing brand value, and reducing emissions. Collaborations across the supply chain strengthen resilience and help maintain consistent product quality.
3	Circular Economy and Waste Management	R&O	Increasing regulatory requirements and evolving consumer expectations pose challenges to operations and brand reputation. Embracing circular economy principles, however, offers opportunities to reduce costs, enhance brand value, and build supply chain resilience, thereby supporting long-term sustainability.	Your Company remains committed to investing in sustainable materials, ensuring full compliance with Extended Producer Responsibility (EPR), and driving consumer education on environmental stewardship.	While transitioning to sustainable materials involves upfront investment, it delivers long-term benefits through innovation in alternatives, regulatory compliance, and enhanced brand trust. These efforts contribute to stronger consumer confidence and potential growth in sales.
4	Water Management	R	Operating in water-stressed regions increases stress on limited resources, which can disrupt production schedules and impact business continuity. Unsustainable water withdrawal and discharge practices risk damaging local ecosystems and negatively affecting surrounding communities.	Your Company has implemented measures such as Zero Liquid Discharge (ZLD) systems across multiple manufacturing sites to recycle wastewater and minimize discharge. Additionally, investments in advanced water-saving technologies and process optimization help reduce water consumption in production.	Although these initiatives require significant upfront investment and may temporarily increase operational costs, they deliver long-term benefits. These include reduced water-related expenses, improved production efficiency, and avoidance of regulatory penalties.

S.No.	Material issue identified	Risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Positive or negative implications)
5	Employee Health and Safety	R	Inadequate safety protocols and non-adherence to standards can heighten the risk of workplace injuries and health-related concerns, impacting employee well-being and operational continuity.	Your Company undertakes regular risk assessments to identify and mitigate hazards, complemented by comprehensive safety training and continuous monitoring of practices. Additionally, initiatives to promote employee well-being such as mental health programs and stress management workshops are prioritized.	Limited safety and wellbeing measures can lead to higher costs from medical claims, legal issues, and reduced productivity.
6	Human Rights	R	Your Company interacts with a diverse set of stakeholders including employees, workers, suppliers, customers, and local communities which may give rise to potential human rights risks. These risks can stem from internal operations or through engagements with business partners. Proactively identifying and managing these risks is crucial to uphold ethical business conduct and protect stakeholder well-being.	Your Company has a Supplier Code of Conduct that mandates adherence to ethical labor and environmental standards, serving as a cornerstone of broader policies to ensure human rights alignment across the supply chain. Furthermore, your Company's grievance redressal mechanisms offer effective channels for addressing any violations promptly and thoroughly.	Human rights violations can result in substantial financial consequences, including regulatory penalties, legal liabilities, and reputational harm. Such incidents may also erode consumer trust and loyalty, adversely affecting brand value and sales performance. Strengthening human rights practices helps mitigate these risks, supports stakeholder confidence, and contributes to long term value creation.
7	Talent Attraction, Development and Retention	R	A well designed talent strategy is essential to maintain employee engagement, enhance efficiency, and support long term organizational stability.	Your Company strengthens talent attraction and retention through competitive rewards, an inclusive and supportive workplace environment, and structured development programmes. Regular engagement surveys help understand employee expectations and guide continuous improvements.	Challenges in attracting or retaining skilled employees may increase operational costs and reduce organizational effectiveness. Strong talent practices, on the other hand, support productivity, reduce turnover related expenses, and help maintain competitiveness.
8	Product Quality and Safety	R	Strong product quality and safety practices help enhance brand reputation and build customer trust and loyalty.	Your Company maintains quality and safety systems across sourcing, manufacturing, and distribution. Regular audits, staff capability building, regulatory collaboration, and consumer feedback mechanisms support continuous improvement and adherence to evolving standards.	Investments in strengthened quality and safety processes help reduce defects, returns, and potential compliance related costs over time. High quality products also support consumer preference and can contribute to improved market performance.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
<p>4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.</p>	<p>P1 : ISAE 3000</p> <p>P2 : FSSC 22000 Food Safety System Certification ISO 17025:2017: Testing and Calibration Laboratories Responsible Sourcing Certification: 4C and AAA for Coffee, Bonsucro for Sugar, Roundtable on Sustainable Palm Oil for Palm (RSPO) and UTZ and Rain Forest Alliance for Cocoa</p> <p>P3: ISO 45001: 2018, Occupational Health and Safety Management System</p> <p>P4: Materiality assessment and Stakeholder Engagement in line with GRI Standards and Accountability’s AA1000 principles</p> <p>P5: United Nations Guiding Principles on Business and Human Rights, International Labour Organization Guidelines, Rain Forest Alliance, Bonsucro Certification</p> <p>P6: ISO 14001: 2015- Environmental Management System P9: ISO 27001- Information Security Management System ISO 9001- Quality Management System</p>								
<p>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.</p>	<p>As a cornerstone market within the Nestlé global network, your Company is accelerating its transition towards the Group’s Net Zero by 2050 ambition. Your Company has institutionalized a localized decarbonization roadmap that aims to contribute towards the global roadmap of 20% absolute reduction in GHG emissions by 2025, scaling to a 50% reduction by 2030 (relative to the 2018 baseline).</p> <p>Your Company’s strategic approach moves beyond operational boundaries to address emissions across the entire value chain—fundamentally transforming how it sources, produces and distributes. By prioritizing ecosystem restoration and the development of climate-resilient food systems, your Company is ensuring that its business growth is decoupled from its environmental footprint, fostering a sustainable future for the communities it serves and the natural systems it depends upon.</p>								
<p>6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</p>	<p>Your Company’s commitment to contributing towards the global target of Net-Zero emissions by 2050 serves as the definitive blueprint for its business transformation, ensuring it remains a resilient, future-ready enterprise in an evolving global landscape. To institutionalize this ambition, your Company is executing an integrated, multi-faceted strategy that aggressively tackles emissions across its entire value chain, structured around four strategic pillars of impact:</p> <ol style="list-style-type: none"> 1. Decarbonizing the Value Chain (Climate Action) By fostering climate-resilient food systems, your Company addresses upstream agricultural and livestock emissions- working with ~70,000 farmers across key commodities. This operational decarbonization is further bolstered by the focus on energy efficiency, which realized ~59,000 Gigajoules in annualized savings through targeted reduction projects. 2. Advancing Circularity (Sustainable Packaging) Your Company’s vision is clear: ensuring that no plastic packaging ends its life in a landfill. Your Company has maintained its status as a 100% plastic neutral organization while simultaneously pivoting toward a circular model. This involves a dual strategy of significantly reducing its reliance on virgin plastics and accelerating the transition to alternate materials. 3. Optimizing Water Security (Water Stewardship) Water is a shared and vital resource. Your Company continues to drive radical efficiency within its gates and expand clean water access in the communities it serves. Currently, seven of its nine factories are Zero Liquid Discharge (ZLD) facilities, representing a closed-loop system where 100% of treated effluent is repurposed for internal processes or land maintenance. 4. Strengthening Supply Chain Resilience (Responsible Sourcing) Your Company is committed to procuring its key ingredients—rice, wheat, sugar, coffee, cocoa, and palm oil—with a continued emphasis on sustainable agriculture practices, human rights and rural livelihoods. In the reporting year, approximately 68% of the key ingredients were sustainably sourced, ensuring that your Company’s growth is intrinsically linked to the well-being of the ecosystems and communities that sustain it. 								

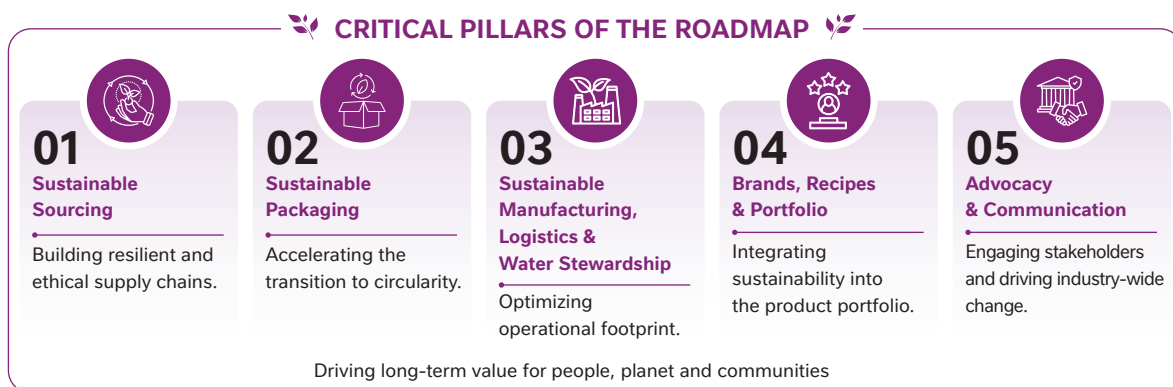
Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure):	<p>Our ambition is to be the 'Leader in Sustainability' and a 'Solution Provider' is woven into the very fabric of the corporate identity. Your Company recognizes that in a rapidly shifting global landscape, enduring business success is inseparable from its commitment to environmental stewardship and social equity. Guided by the core principles of Purpose, People, Planet, Partnerships, and Performance, your Company has moved beyond viewing sustainability as a target; it is now the foundational lens through which it executes every operational and strategic decision. The fundamental purpose—to unlock the power of food and beverages to enhance quality of life for everyone, today and for generations to come—serves as its strategic anchor in nurturing both the communities we serve and the planet we inhabit.</p> <p>Your Company's steadfast journey is defined by focus on four strategic imperatives: Climate Change, Sustainable Packaging, Responsible Sourcing, and Water Stewardship. By fostering deep collaboration across its entire value chain—from farmers and suppliers to employees and consumers—it is driving a culture of collective responsibility. Your Company has achieved significant milestones in decarbonizing its manufacturing footprint by scaling renewable energy integration and optimizing thermal efficiencies. In its pursuit of a water-secure future, it continues to institutionalize cutting-edge conservation and recycling measures, while R&D and operational teams relentlessly innovate to deliver packaging solutions that minimize virgin plastic usage.</p> <p>Beyond our operations, your Company's commitment to social responsibility remains a powerful catalyst for change. Through targeted initiatives in nutrition, sanitation, and rural development, it has positively impacted approximately ~1.3 million lives (direct beneficiaries), reinforcing the resilience of the marginalized communities within our ecosystem. By combining advanced technology with a deep-seated dedication to quality and nutrition, your Company ensures that its products contribute to a healthier society. As it navigates the complexities of our time, Your Company pledges to maintain a transparent and inclusive dialogue with all stakeholders. Together, we are paving a resilient path toward a sustainable future, striving to leave behind a healthier planet for generations that follow.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>The strategic stewardship of your Company's Business Responsibility (BR) performance is anchored at the apex of its governance structure. Under the leadership of the Chairman and Managing Director, the Board of Directors exercises robust oversight to ensure that sustainability is integrated into your Company's corporate strategy, safeguarding long-term value creation.</p> <p>A key pillar of this framework is the Risk Management and Sustainability Initiatives (RMSI) Committee, which provides dedicated governance over the ESG roadmap. The Committee conducts periodic deep-dives into material priorities—most notably climate resilience, water stewardship, circular packaging, and sustainable sourcing. Beyond strategic guidance, the RMSI Committee ensures compliance with the SEBI (LODR) Regulations, 2015, upholding the highest standards of transparency and accountability in the Business Responsibility and Sustainability Reporting (BRSR).</p>								

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

To ensure sustainability is embedded across your Company’s operations, your Company has institutionalized a tiered governance framework that guarantees accountability at every level. Cascading from the Board’s oversight via the RMSI Committee, Sustainability Governance Council—chaired by the Chairman and Managing Director—serves as the strategic engine for the ESG agenda.

This Council brings together the Management Committee and specialized leads to orchestrate five Strategic Taskforces, each dedicated to a critical pillar of your Company’s roadmap.

By facilitating a continuous feedback loop, the Governance Council reviews the milestones achieved by these Taskforces and reports progress to the RMSI Committee and the Board. This structure ensures that your Company’s ground-level initiatives are aligned with the long-term vision of achieving the net zero roadmap.



10. Details of Review of NGRBCs by the Company: Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee:

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	C^	C^	C^	C^	C^	C^	C^	C^	C^	A*	A*	A*	A*	A*	A*	A*	Q#	A*
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	C^	C^	C^	C^	C^	C^	C^	C^	C^	A*	A*	A*	A*	A*	A*	A*	Q#	A*

A* - Annually, C^ - Committee of the Board: Q# - Quarterly
 Note: There were no follow-up actions by the Committee of the Board.

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:

S. no	P1	P2	P3	P4	P5	P6	P7	P8	P9
1.	N	N	N	N	N	N	N	N	N

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

🌿 **Note 1: Policies aligned to NGRBC Principles** 🌿

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

- [Nestlé Corporate Business Principles](#)
- [Nestlé India Code of Business Conduct](#)

Principle 2: Product Life Cycle Sustainability: Businesses should provide goods and services in a manner that is sustainable and safe:

- [Nestlé Responsible Sourcing Core Requirements](#)
- [Nestlé Quality Policy](#)
- [Safety, Health & Environmental Sustainability Policy](#)
- [The Nestlé Policy on Environmental Sustainability](#)

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

- [Safety, Health & Environmental Sustainability Policy](#)
- [Equal Opportunity Policy](#)
- [Whistle Blower Policy](#)
- [Nestlé Corporate Business Principles](#)
- ISO 45001: 2018: Occupational Health and Safety Management System

Principle 4: Stakeholder Engagement: Businesses should respect the interests of and be responsive to all its stakeholders:

- [Nestlé Corporate Business Principles](#)
- [Nestlé Stakeholder Engagement Approach](#)

Principle 5: Businesses should respect and promote human rights:

- [Nestlé Human Rights Policy](#)
- [Nestlé POSH Policy](#)
- [Nestlé Corporate Business Principles](#)
- [Nestlé Responsible Sourcing Core Requirements](#)

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

- [Safety, Health & Environmental Sustainability Policy](#)
- [The Nestlé Policy on Environmental Sustainability](#)
- [Nestlé Responsible Sourcing Core Requirements](#)

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

- [Nestlé Corporate Business Principles](#)
- [Nestlé Code of Business Conduct](#)
- [Antitrust Law Policy](#)
- **Transparency on advocacy, lobbying and industry associations**

Principle 8: Inclusive Growth: Businesses should promote inclusive growth and equitable development:

- [Nestlé Corporate Social Responsibility Policy](#)

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

- [Nestlé Marketing Communication to Children Policy](#)
- [Nestlé Consumer Communication Principles](#)

Note: The policies have been derived and adopted from the Nestlé Global Policies and are aligned as per local requirements to safeguard the interests of all its stakeholders

SECTION: C PRINCIPLE WISE PERFORMANCE DISCLOSURE



01

Principle:



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 programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of directors	1	Ethics, transparency, human rights	100%
Key Managerial personnel	1	Integrity, ethics, transparency	100%
Employees other than BoD and KMPs	2,970	All NGRBC Principles	87%
Workers	3,850	Integrity, ethics, transparency	72%

Nestlé’s Corporate Business Principles articulates the values and ethical standards that guide your Company’s operations globally. These principles are embedded across the organisation, with all directors and employees expected to reflect them in their day to day responsibilities, recognizing that the Company’s reputation is one of its most critical assets.

These commitments are further reinforced through the Company’s Code of Business Conduct, which sets out clear, non negotiable minimum standards of behaviour across key areas of business operations. Complementing this, your Company has adopted relevant policies and guidelines that address material sustainability issues relevant to its business and stakeholders, providing a structured and consistent framework for responsible decision making.

Recognizing that strong policies are effective only when well understood and applied, your Company places significant emphasis on continuous capacity building and awareness. Regular training programmes are delivered to employees across functions and levels to support effective implementation of these principles and policies.

Trainings cover core areas including

Business Ethics

Regulatory Compliance

Health and Safety

Human Rights

Diversity and Inclusion

Information Security

Data Privacy

Customer Service Excellence

Ensuring a high level of **awareness, accountability** and **consistent adherence** across the organisation.

Together, these measures reflect your Company’s commitment to strong governance, ethical conduct and responsible business practices, supporting a culture of integrity and reinforcing trust with employees, partners, consumers and wider stakeholders.

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, (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website):

Monetary

Sr. No.	NGRBC Principle	Date of Order	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
1	Principle 1	23-05-25	Adjudicating Officer cum Additional District Magistrate Mahasamund, Chattisgarh	1,00,000	As per the Order, the Company's product has been held to be Misbranded and penalty of ₹1,00,000/- has been imposed.	Yes
2	Principle 1	09-06-25	Commissioner of Customs (Appeals II), 60 Rajaji Salai, Customs House, Chennai - 600001	2,00,000	As per the appeal Order, the demand of ₹2,00,000/- confirmed by the adjudicating authority regarding classification of Company's Product is upheld.	Yes
3	Principle 1	08-07-25	Adjudicating Officer cum Additional District Magistrate Jaipur	2,00,000	As per the Order, the Company's product has been held to be substandard and imposed a penalty of ₹2,00,000/-.	Yes
4	Principle 1	23-07-25	Food Safety Appellate Tribunal, Kolkata, West Bengal	2,00,000	As per the Order, the Company's product has been held to be Misbranded and imposed a penalty of ₹2,00,000/-.	Yes
5	Principle 1	25-07-25	The Joint Commissioner of Commercial Taxes (Appeals-06) located at TTMC Complex, Shanthinagar, Bangalore - 27	687,760	The Company had filed an appeal against a show cause notice and participated in the appellate proceedings. The appellate authority has upheld the adjudication order confirming the demand comprising: (i) tax liability of ₹68,77,597/-; (ii) interest amounting to ₹49,51,870/-; and (iii) penalty of ₹6,87,760/-.	Company is in process of filing appeal before relevant authorities within the statutory timelines
6	Principle 1	29-10-25	Joint Collector, Adjudicating Officer cum Additional District Magistrate, Kakinada	33,000	As per the Order, Company's product has been held to be substandard and imposed a penalty of ₹33,000/-.	Yes
7	Principle 1	01-12-25	Office of the Commissioner of GST and Central Excise, Chennai – Outer Commissionerate, Newry Tower, No.2054 – I : II Avenue, Anna Nagar, Chennai – 600 040.	8,28,36,108	The Company has received an Order confirming demand for Tax, Interest and Penalty: (i) tax amounting to ₹8,28,36,108/-; (ii) applicable interest thereon; and (iii) penalty to the tune of ₹8,28,36,108/-.	Yes

Sr. No.	NGRBC Principle	Date of Order	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
8	Principle 1	04-12-25	The Deputy of Commercial Taxes (LTU-2) Large Taxpayers located at Unit-2, 6 th Floor, Yeshwanthpur TTMC, Yeshawantpur, Bengaluru - 560057	3,60,590	The Company received the Order for demand of: (i) IGST/CGST/ SGST Act, 2017, amounting to ₹34,98,760/-; (ii) Å interest of ₹22,81,002 and (iii) imposing a penalty amounting of ₹3,60,590/-	Yes
9	Principle 1	11-12-25	Office of the Assistant Commissioner, Central GST Division, Rudrapur, Commissionerate – Dehradun, 16 Avasvikas, Nainital Road, Uttarakhand – 263153.	66,60,359	The Company has received an Order confirming demand for Tax, Interest and Penalty: (i) tax amounting to ₹66,60,359/-; (ii) applicable interest thereon; and iii) penalty to the tune of ₹66,60,359/-.	Yes
10	Principle 1	12-12-25	Adjudicating Officer cum Additional District Magistrate, Gwalior	50,000	As per the order, the Company's product has been held to be substandard and imposed a penalty of ₹50,000/-.	Yes
11	Principle 1	10-02-26	Adjudicating Officer cum Additional District Magistrate Vadakara	18000	As per the Order, the Company's product has been held to be misbranded and penalty of Rs.18,000/- has been imposed.	Yes
12	Principle 1	28-03-26	Adjudicating Officer cum Additional District Magistrate Champawat	25,000	As per the Order, the Company's product has been held to be substandard and penalty of Rs.25,000/- has been imposed.	Yes
13	Principle 1	30-03-26	Adjudicating Officer cum Additional District Magistrate Churu	10,000	As per the Order, the Company's product has been held to be substandard and misbranded and penalty of Rs.10,000/- has been imposed.	Yes
14	Principle 1	30-03-26	Adjudicating Officer cum Additional District Magistrate Churu	10,000	As per the Order, the Company's product has been held to be substandard and misbranded and penalty of Rs.10,000/- has been imposed.	Yes
15	Principle 1	30-03-26	Adjudicating Officer cum Additional District Magistrate Churu	10,000	As per the Order, the Company's product has been held to be substandard and misbranded and penalty of Rs.10,000/- has been imposed.	Yes
16	Principle 1	30-03-26	Adjudicating Officer cum Additional District Magistrate Churu	10,000	As per the Order, the Company's product has been held to be substandard and misbranded and penalty of Rs.10,000/- has been imposed.	Yes

Sr. No.	NGRBC Principle	Date of Order	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
17	Principle 1	30-03-26	Adjudicating Officer cum Additional District Magistrate Churu	10,000	As per the Order, the Company's product has been held to be substandard and misbranded and penalty of Rs.10,000/- has been imposed.	Yes
18	Principle 1	30-03-26	Adjudicating Officer cum Additional District Magistrate Churu	10,000	As per the Order, the Company's product has been held to be substandard and misbranded and penalty of Rs.10,000/- has been imposed.	Yes
19	Principle 1	30-03-26	Adjudicating Officer cum Additional District Magistrate Churu	10,000	As per the Order, the Company's product has been held to be substandard and misbranded and penalty of Rs.10,000/- has been imposed.	Yes
20	Principle 1	30-03-26	Office of the Assistant Commissioner of Central Tax, Mysuru Rural Division, GST Bhavan, Vinaya Marga, Siddhartha Nagar, Mysuru - 570011	50,000	As per the appeal Order, a penalty of ₹50,000 was imposed for wrong classification of Company's Product is upheld.	Company is in process of filing appeal before relevant authorities within the statutory timelines
21	Principle 1	31-03-26	Office of the Assistant Commissioner of Central Tax, Vijayanagar Division, GST Bhavan, Vinaya Marga, Siddhartha Nagar, Mysuru - 570011	50,000	As per the appeal Order, a penalty of ₹50,000 was imposed for wrong classification of Company's Product is upheld.	Company is in process of filing appeal before relevant authorities within the statutory timelines

Non-Monetary

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Order passed by Adjudicating Officer cum Additional District Magistrate Mahasamund, Chattisgarh holding the Company's product to be substandard and imposing a fine of ₹1,00,000/-.	The Company filed an appeal before the Food Safety Appellate Tribunal, Mahasamund, challenging the said Order.
Appeal order upholding demand under Section 28AA of Customs Act, 1962 passed by Commissioner of Customs (Appeals II), 60 Rajaji Salai, Customs House, Chennai-600001. Demand confirmed regarding classification of Company's Product. Amount of Fine/Penalty: ₹2,00,000/-. Appeal Status: Appeal Filed before the Customs Tribunal.	Customs, Excise and Service Tax Appellate Tribunal (CESTAT), Chennai
Order passed by Adjudicating Officer cum Additional District Magistrate Jaipur holding the Company's product to be substandard and imposing a fine of ₹2,00,000/-.	The Company filed an appeal before the Food Safety Appellate Tribunal, Jaipur, challenging the said Order.
Order passed by Food Safety Appellate Tribunal, Kolkata, West Bengal holding the Company's product to be substandard and imposing a fine of ₹2,00,000/-.	The Company filed an appeal before the Calcutta High Court, challenging the said Order.
Order passed by Joint Collector, Adjudicating Officer cum Additional District Magistrate Kakinada holding the Company's product to be substandard and imposing a fine of ₹33,000/-.	The Company filed an appeal before the Food Safety Appellate Tribunal, Rajamahendravaram, challenging the said Order.
Order passed under Section 74 of the Central Goods and Services Tax Act, 2017 by Office of the Commissioner of GST and Central Excise, Chennai – Outer Commissionerate, Newry Tower, No.2054 – I : II Avenue, Anna Nagar, Chennai – 600 040. Demand confirmed for: (i) Tax of ₹8,28,36,108/- (ii) Applicable interest thereon (iii) Penalty of ₹8,28,36,108/-.	Writ filed before the High Court of Judicature At Madras; interim stay granted.
Order of Adjudication under Section 73(9) read with Section 75, Section 122, Section 50 of GST Act, 2017 by The Deputy of Commercial Taxes (LTU-2), Large Taxpayers Unit-2, 6 th Floor, Yeshwanthpur TTMC, Bengaluru – 560 057. Demand for: (i) Tax (IGST/CGST/SGST) of ₹34,98,760/- (ii) Interest of ₹22,81,002/- (iii) Penalty of ₹3,60,590/-.	The Joint Commissioner of Commercial Taxes (Appeals-06), TTMC Complex, Shanthinagar, Bangalore-27
Order passed under Section 74 of the Central Goods and Services Tax Act, 2017 by Office of the Assistant Commissioner, Central GST Division, Rudrapur, Commissionerate – Dehradun, Uttarakhand – 263153. Demand confirmed for: (i) Tax of ₹66,60,359/- (ii) Applicable interest thereon (iii) Penalty of ₹66,60,359/-.	Commissioner (Appeals), Central Goods And Services Tax, Second And Third Floor, Shri Palace, Natthanpur, Dehradun

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Order passed by Adjudicating Officer cum Additional District Magistrate, Gwalior holding the Company's product to be substandard and imposing a fine of ₹50,000/-.	The Company filed an appeal before the Food Safety Appellate Tribunal, Gwalior, challenging the said Order.
Order passed by Adjudicating Officer cum Additional District Magistrate Vadakara holding the Company's product to be substandard and imposing a fine of ₹18,000/-.	The Company filed an appeal before the Food Safety Appellate Tribunal, Thiruvananthpuram, challenging the said Order.
Order passed by Adjudicating Officer cum Additional District Magistrate Churu holding the Company's product to be substandard and imposing a fine of ₹10,000/-.	The Company filed an appeal before the Food Safety Appellate Tribunal, Jaipur, challenging the said order.
Order passed by Adjudicating Officer cum Additional District Magistrate Churu holding the Company's product to be substandard and imposing a fine of ₹10,000/-.	The Company filed an appeal before the Food Safety Appellate Tribunal, Jaipur, challenging the said Order.
Order passed by Adjudicating Officer cum Additional District Magistrate Churu holding the Company's product to be substandard and imposing a fine of ₹10,000/-.	The Company filed an appeal before the Food Safety Appellate Tribunal, Jaipur, challenging the said Order.
Order passed by Adjudicating Officer cum Additional District Magistrate Churu holding the Company's product to be substandard and imposing a fine of ₹10,000/-.	The Company filled an appeal before the Food Safety Appellate Tribunal, Jaipur, challenging the said Order.
Order passed by Adjudicating Officer cum Additional District Magistrate Churu holding the Company's product to be substandard and imposing a fine of ₹10,000/-.	The Company filed an appeal before the Food Safety Appellate Tribunal, Jaipur, challenging the said Order.
Order passed by Adjudicating Officer cum Additional District Magistrate Churu holding the Company's product to be substandard and imposing a fine of ₹10,000/-.	The Company filed an appeal before the Food Safety Appellate Tribunal, Jaipur, challenging the said Order.
Order passed by Adjudicating Officer cum Additional District Magistrate Churu holding the Company's product to be substandard and imposing a fine of ₹10,000/-.	The Company filed an appeal before the Food Safety Appellate Tribunal, Jaipur, challenging the said Order.
Order passed by Adjudicating Officer cum Additional District Magistrate Champawat holding the Company's product to be substandard and imposing a fine of ₹25,000/-.	The Company filed a review application before Adjudicating Officer cum Additional District Magistrate Champawat.

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 [Nestlé Corporate Business Principles \(NCBP\)](#) anchors every facet of your Company's operations to ensure integrity. This commitment is operationalized through a robust governance framework—including the Nestlé Purpose and Values and [Responsible Sourcing Core Requirements](#)—which translates your Company's principles into actionable standards for its employees and value chain partners alike.

A central pillar of this framework is your Company's Code of Business Conduct, which enforces non-negotiable mandates against corruption and bribery. Your Company maintains a zero-tolerance policy toward any form of improper advantage or preferential treatment, ensuring that its business success is built solely on merit and ethical excellence. To safeguard this culture of accountability, your Company provides multiple, secure channels for grievance redressal, including the internal Whistleblower Policy/Vigil Mechanism and 'Speak Up'—an

independent, third-party operated platform. By strictly prohibiting retaliation and ensuring total confidentiality, your Company fosters an environment of psychological safety where employees and directors can report concerns in good faith, reinforcing your Company's reputation as a trust-led enterprise.

**Read more:**

[website-nestle-india-code-of-business-conduct.pdf](https://www.nestle.com/india/code-of-business-conduct)

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	Current Financial Year	Previous Financial Year
Directors	None	None
KMPs	None	None
Employees	None	None
Workers	None	None

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

Category	Current Financial Year		Previous Financial Year	
	Number - FY 2025-26	Remarks - FY 2025-26	Number - FY 2024-25	Remarks - FY 2024-25
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Not Applicable	0	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Not Applicable	0	Not Applicable

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):

Particulars	Current Financial Year	Previous Financial Year
Number of days of accounts payables	71	61

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

Parameter	Metrics	FY 2025-26	FY 2024-25#
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	4%	2%
	b. Number of trading houses from which purchases are made	17	15
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	98.2%	99.6%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	94.6%	95.3%
	b. Number of dealers / distributors to whom sales are made	2,358	2,212
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	19.3%	16.9%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	10.8%	8.9%
	b. Sales (Sales to related parties / Total Sales)	5.4%	4.7%
	c. Loans & advances (to related parties / total loans & advances)	0	0
	d. Investments (in related parties / total investments)	100%*	100%*

*Based on the closing balance at year-end.

#The figures of previous year have been regrouped / restated to make them comparative with those of current year wherever considered necessary, in light of the evolving guidances such as the Industry Standards Note on BRSR. The impact of such reclassification/restatement is not material to the BRSR report.

Leadership Indicators

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

S. No.	Value chain partner	Total number of awareness programmes held	Topics / principles covered under the training	% of value chain partners covered under the awareness programmes
1	Dairy farmers	577	Environment Sustainability and Responsible Sourcing (Fresh Milk Quality, Food Safety, Aflatoxin & CFM management Animal Nutrition, Animal Health, Cow Comfort and Animal Welfare)	55%
2	Coffee farmers	5589	Sustainability, Regenerative Agriculture, Traceability, Apiculture (Beekeeping), Soil test & Nutrition management, 4C code of conduct, Intercropping, Waste management	100%
3	Sugar farmers	2	Fertilizer management, water management	28%
4	Rice farmers	3	Soil management, water management, fertilizer management	100%
5	Wheat farmers	3	Soil management, water management, fertilizer management	100%
6	Spice farmers	614	Soil Health & Sustainable Crop Management; Integrated Pest & Disease Management (IPM), Good Agricultural Practices & Input Optimization, Post-Harvest Management & Quality Health, Safety & Labor Practices, Farmer Organization & Livelihood Diversification; Certification, Compliance & Traceability	100%

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

Your Company has institutionalized a framework to uphold the standards of ethical conduct through the adoption of the Nestlé India Code of Business Conduct (“the Code”). The Code sets clear expectations for Directors, senior management and employees to proactively identify and avoid situations where personal interests may conflict, or appear to conflict, with the interests of the Company. The Code is publicly accessible on the Company’s website (<https://www.nestle.in/investors/policies>) and is reviewed and approved by the Board of Directors on an annual basis, reinforcing sustained leadership oversight. In line with this framework, Directors, Key Managerial Personnel (KMP) and senior management are required to make annual declarations to the Board confirming whether they have, directly or indirectly, or on behalf of third parties, any material interest in transactions or matters impacting your Company. This process strengthens transparency and enables timely identification and management of potential risks.

Further, consistent with the Nestlé Corporate Business Principles (NCBP), all employees are mandated to disclose any actual or potential conflicts of interest, including but not limited to external engagements, employment of relatives, or the giving or receiving of gifts. To operationalize this requirement at scale, your Company has implemented a structured digital disclosure tool, applicable to relevant employees, which facilitates annual and event based conflict of interest declarations, including updates for any new or evolving situations.

Disclosures submitted through the tool are subject to a systematic review process by line managers, who are supported by a standardized ready reckoner to assess risk, determine materiality, and define appropriate mitigation actions. Where required, matters are escalated to the Compliance Officer, ensuring independent oversight and consistent resolution. Over time, insights from disclosures are used to strengthen internal guidance, enhance managerial capability, and reinforce a culture of ethical decision making. Collectively, these measures reflect your Company’s progressive strengthening of governance controls, supported by digitalization, clear accountability, and continuous improvement, to proactively manage conflicts of interest and safeguard stakeholder trust.

02

Principle:



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

Essential Indicators

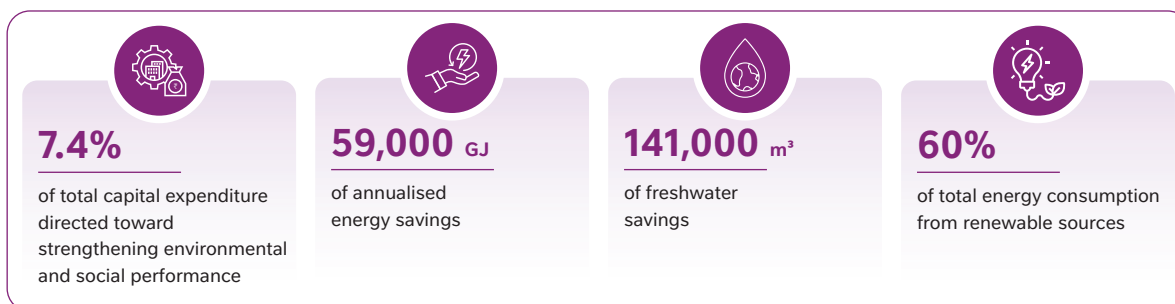
1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively:

Particulars	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D			Refer to the Note below
Capex	7.4%	5.1%	Your Company's environmental sustainability investments are guided by the principles of Reduce, Rethink, and Replace. 'Reduce and Rethink' focus on optimizing energy and water use through process enhancements and lower-emission fuel alternatives. 'Replace' emphasizes the adoption of advanced technologies and green energy solutions to drive long-term impact.

Note 1: R&D: As part of the Nestlé group, your Company, under the General License Agreement(s) with Société des Produits Nestlé S.A., leverages global R&D resources, while also focusing on local testing and adaptation, ensuring product quality and efficient operations through innovation. Nestlé group dedicates significant resources and effort towards R&D in order to gain comprehensive industrial expertise, which allows your Company to customize products for local conditions, manufacture quality and safe products, improve yields, and adopt sustainable sourcing, packaging, and logistics. Access to Nestlé's R&D network also allows your company to use new technologies that lower emissions and develop lower-carbon recipes by substituting ingredients, while maintaining key product attributes.

This collaboration also helps to minimize food waste and nutrient loss while creating additional income opportunities for farmers. Sustainable Packaging: The Nestlé Institute of Packaging Science of Nestlé group works alongside Nestlé R&D network to help the Nestlé group move towards paper packaging, increasing use of recycled, biodegradable content, simplifying packaging, piloting refillable and reusable systems and developing sustainable packaging solutions that are both cost-effective and environment friendly.

Note 2: Capex: During the year, 7.4% of total capital expenditure was directed toward strengthening environmental and social performance, translating into measurable operational efficiencies. Investments in waste heat recovery, condensate management and boiler efficiency improvements delivered ~59,000 GJ of annualised energy savings, while digital process optimisation further reduced thermal losses across production lines. Water stewardship initiatives—including RO installation, reuse of reject and backwash streams, and optimisation of CIP and non process water use—resulted in ~141,000 m³ of freshwater savings over the reporting period. In parallel, solar power PPAs (Power Purchase Agreements) continue to decarbonize the electricity mix, with renewables now accounting for ~60% of total energy consumption, reinforcing the link between strategic capex investments and long term resource resilience.



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

Yes, your Company has established a robust framework for sustainable procurement, designed to ensure that practices across the supply chain are aligned with its global standards on ethics and responsible business conduct. Your Company’s selection process is anchored in the Nestlé Responsible Sourcing Core Requirements, a set of non-negotiable standards that mandate integrity across human rights, labor practices, occupational health, and environmental stewardship. To further validate impact, your Company prioritizes agricultural commodities that adhere to premier international benchmarks, including 4C for Coffee, Bonsucro for Sugar, RSPO (Roundtable on Sustainable Palm Oil) for Palm Oil, and Rainforest Alliance for Cocoa.



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

In the reporting period, 68% of your Company’s total inputs were sourced sustainably, reflecting continued focus on transitioning towards a sustainable, responsible and resilient value chain. This achievement is anchored in the Nestlé Responsible Sourcing Core Requirements, which mandate strict adherence to sourcing guidelines across tiers of your Company’s supply chain. Beyond compliance, your Company has continued to increase its sourcing from certified commodities—including RSPO-certified Palm Oil, 4C Coffee, Bonsucro for Sugar and Rainforest Alliance Cocoa. Your Company’s progress this year is characterized by the scaling of Regenerative Agriculture pilots and enhanced digital traceability, ensuring that its procurement practices not only mitigate risk but actively contribute to soil health, water security, and the socio-economic empowerment of its farming communities.



3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life for the following:

Your Company is committed to advancing towards a future where none of its packaging ends up in landfills. This ambition is guided by a circular economy approach, anchored in the reduce–reuse–recycle–recover hierarchy, and aligned with national regulations and global best practices.

Reduce: Your Company continued to focus on lowering virgin plastic consumption through optimized packaging design, source reduction, and value engineering initiatives. These efforts included measures such as downsizing coffee sachets, the continued use of thermoformed cups for MAGGI Cuppa, and the introduction of recycled content in secondary packaging. Collectively, these actions reduce material intensity while maintaining product safety and quality.

Recycle: Your Company actively encourages the integration of recycled materials in its packaging wherever it is technically feasible and legally permitted. Your Company's efforts include the continued use of 50% recycled polyethylene (PE) in coffee secondary bags, 30% recycled PE in ketchup shrink films, 100% recycled PET (Polyethylene terephthalate) in coffee secondary containers, and 70%–100% recycled PET in chocolates and confectionery (C&C) secondary containers. These initiatives play a vital role in strengthening recycling markets and reducing reliance on virgin materials. Your Company remains committed to identifying additional opportunities to further increase recycled content, while consistently ensuring compliance with food safety, quality, and regulatory standards.

Recover / Extended Producer Responsibility (EPR): Having achieved plastic neutrality in 2020, your Company has maintained this status throughout the reporting period via active engagement with Central Pollution Control Board (CPCB)–authorized vendors and approved recovery channels. Adhering to EPR targets on collection and processing (recycling and end of life), your Company responsibly managed approximately 25,000 MT of plastic packaging. These targets were met with successful collaboration between CPCB authorized plastic waste processors.



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

Yes. Extended Producer Responsibility (EPR) is a core pillar of your Company's commitment to environmental stewardship. Your Company's waste collection plan is fully aligned with the EPR guidelines set out by the Central Pollution Control Board (CPCB). Your Company continues to lead by example, having achieved 100% collection and management of plastic packaging used since 2020. This is executed for all categories of plastic by engaging with registered CPCB waste processors across India. Beyond regulatory compliance, your Company integrates a strong social dimension into its waste management strategy through the CSR Project Hilldaari, in partnership with the Plan Foundation. This initiative streamlines waste systems in 10 key tourist destinations, including the recent addition of Shimla in 2026. Your Company's approach creates a holistic ecosystem that extends its efforts with its communities:

Diversion from Landfills: By supporting Urban Local Bodies (ULBs), Project Hilldaari has diverted over 14,000 MT of waste away from landfills in the reporting period.

Empowering Sanitation Workers: Your Company recognizes sanitation workers as the backbone of the EPR value chain. In the reporting period your Company has engaged over 1,500 workers through training sessions. These sessions focused on occupational safety, improved collection methods, and providing critical linkages to government welfare and benefit opportunities, ensuring that environmental targets drive inclusive social progress.

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:

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

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

S. No.	Name of Product / Service	Description of the risk / concern	Action Taken
1	-	-	-

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

S. No.	Indicate input material	Recycled or re-used input material to total material	
		FY 2025-26	FY 2024-25
1	rPET (recycled polyethylene terephthalate), rPE (recycled polyethylene)	2%	1.5%

4. Of the products and packaging reclaimed at end of life of products, disclose the 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)	0	11,509	13,549	0	14,162	10,483
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

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

S. No.	Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
-	-	-

03

Principle:

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

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	2,571	2,571	100%	2,571	100%	-	-	2,571	100%	2,571	100%
Female	853	853	100%	853	100%	853	100%	-	-	853	100%
Total	3,424	3,424	100%	3,424	100%	853	25%	2,571	75%	3,424	100%
Other than permanent Employees											
Male	294	277	94%	286	97%	-	-	41	14%	151	51%
Female	53	44	83%	48	91%	44	83%	-	-	37	70%
Total	347	321	93%	334	96%	44	13%	41	12%	188	54%

Your Company is committed to the well-being of its workforce, implementing measures to ensure their health and safety. Your Company provides regular safety and skill-upgradation training, and offer programs focused on mental health, stress management, and physical wellness. Additionally, your Company strictly adheres to rigorous safety standards and certifications, thereby fostering a safe and supportive work environment. Recognizing the integral role that physical health plays in overall wellness, your Company ensures that employees have access to resources, programs, and facilities aimed at promoting a healthy lifestyle. Your Company conducts regular awareness sessions addressing overall well-being, alongside strengthening its policies to promote work-life balance and incorporate wellness and self-care days in leave policies, thus helping employees to prioritize personal health.

Additionally, during the reporting period, your Company took steps forward in how we understand, address, and lead on mental health. The year marked a clear shift, from raising awareness to building capability. Mental health awareness workshops were organized across the organization, reaching frontline employees, sales and nutrition teams, and leadership forums alike. These engagements moved beyond theory, addressing real pressures faced by its people and equipping them with practical tools to recognize stress, build resilience, and seek support early.

**Empowering Leadership Capability**

A defining pillar of your Company's journey was the emphasis on leadership capability. Mental health capability was embedded into the First-Time Line Manager journey and reinforced through targeted sessions for branch leadership and functional heads.

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	4,663	4,663	100%	4,663	100%	-	-	4,663	100%	4,663	100%
Female	269	269	100%	269	100%	269	100%	-	-	269	100%
Total	4,932	4,932	100%	4,932	100%	269	5%	4,663	95%	4,932	100%
Other than permanent Workers											
Male	9,279	6,332	68%	8,285	89%	-	-	0	0	1,883	20%
Female	1,175	751	64%	1,046	89%	1,046	89%	-	-	450	38%
Total	10,454	7,083	68%	9,331	89%	1,046	10%	0	0%	2,333	22%

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

Particulars	Current Financial Year	Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the Company*	0.17%	0.17%

*Includes costs of accident insurance, health insurance, maternity leave benefit, paternity leave benefit, day-care facility cost and various other initiatives undertaken to promote physical and mental well-being.

The well-being of people is a fundamental prerequisite for your Company's business success. Guided by its commitment to the well-being of people, your Company views spending on well-being as a strategic investment in organizational resilience. The holistic well-being framework is designed to address the physical, mental, and social health of its diverse workforce, ensuring that every individual is supported by a robust social safety net. Your Company's investment in well-being is structured across four strategic pillars:

1. Physical Well-being & Preventive Healthcare

Your Company provides comprehensive health security through a blend of insurance and on-site care:

- **Medical Insurance & ESIC:** Your Company ensures 100% coverage for all employees and workers. Permanent employees are covered under Group Medical and Term Life Insurance, while "other than permanent" workers are protected via ESIC or specialized third-party insurance mandates.
- **On-Site Medical Infrastructure:** Your Company's manufacturing units are equipped with 24x7 occupational health centers and ambulances.
- **Annual Preventive Health check-ups** are encouraged for all of your Company's permanent employees spread across Head office, Branches and Factories

2. Mental Health & Psychological Safety: Recognizing the modern challenges of work-life harmony, your Company has intensified its focus on mental resilience:

- **Employee Assistance Program:** Your Company provides anonymous, 24x7 professional counseling services through an external partner, supporting employees and their families with stress management and emotional health.

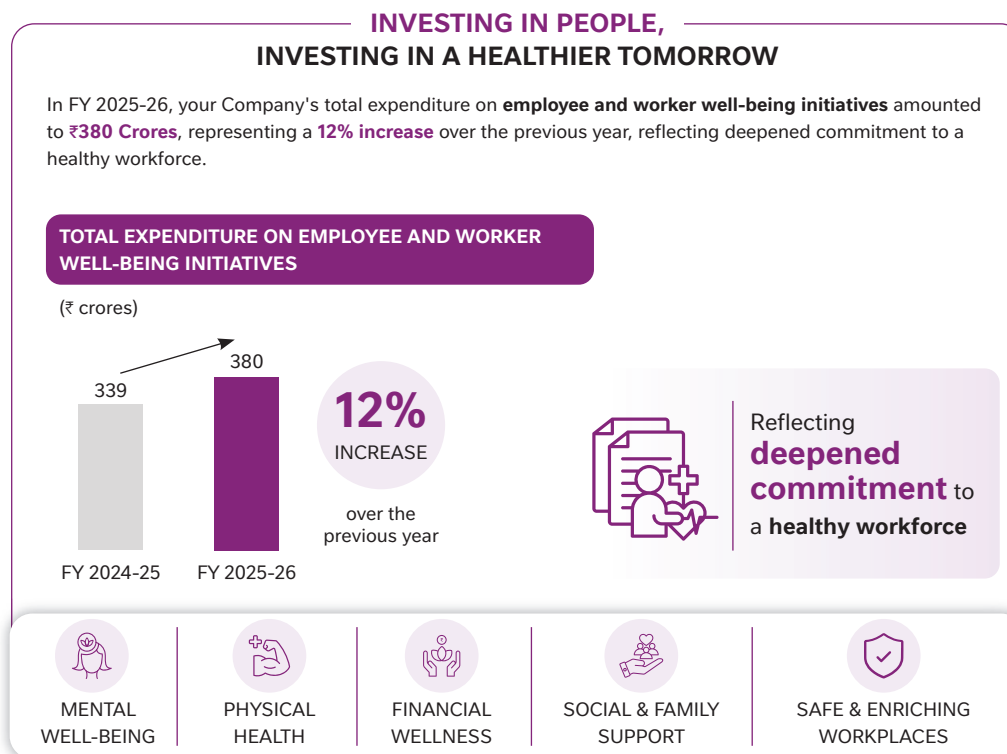
3. Social Support

- **Parental Support:** Your Company offers industry-leading maternity and paternity leave policies. All your Company's locations are equipped with dedicated lactation rooms and parenting support systems, such as childcare reimbursement or in house creches to assist returning parents.
- Its factories have a well-maintained and fully functional crèche to support its employees in looking after their young children.

4. Equity in Well-being for Value Chain Workers

Your Company ensures that the spirit of "Good Food, Good Life" extends to its contractors and service providers:

- **Amenities & Safety:** Your Company invests in high-quality rest areas, clean drinking water, and sanitation facilities for all workers on its premises, ensuring no disparity in basic well-being infrastructure.



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

Benefits	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	-	2.78%	Y	-	0.52%	Y
Others – please specify	-	-	-	-	-	-

Your Company is committed to the long-term financial resilience and holistic well-being of its workforce, ensuring that their transition into post-professional life is marked by security and dignity. This commitment is operationalized through a comprehensive suite of retirement benefits, including structured pension plans, provident fund contributions, and gratuity payments. By treating retirement planning as a core component of employee value proposition, your Company ensures that its people—its most valuable asset—are supported throughout their lifecycle, reinforcing reputation as a preferred employer.

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

Yes. Your Company believes that an inclusive workplace is a fundamental pillar of its "Creating Shared Value" (CSV) philosophy and its core purpose of enhancing the quality of life for everyone. Your Company's commitment to creating a barrier-free environment is guided by the principle of "Inclusion by Design," ensuring that its premises meet and exceed the statutory requirements of the Rights of Persons with Disabilities Act, 2016.

1. **Strategic Infrastructure and Universal Design:** Your Company has embarked on a journey to institutionalize accessibility across its operational footprint.
 - **Flagship Locations:** Your Company's renovated Head Office in Gurugram, Haryana and the manufacturing facility in Sanand, Gujarat stand as benchmarks for inclusive design, featuring specialized restrooms, ramps, and ergonomic workstations tailored for diverse needs.
 - **Accessibility Audits:** To ensure no location is left behind, your Company conducted comprehensive external accessibility audits across all manufacturing sites and is currently ensuring infrastructure enhancements in factory locations.
2. **Institutionalizing Inclusion:** To transition from audit-led compliance to sustained cultural and structural transformation, your Company created a roadmap that integrates accessibility as a fundamental consideration in all upcoming renovations and greenfield projects. Your Company has successfully achieved alignment among key stakeholders to ensure that "Inclusive Design" is embedded into your Company's long-term capital expenditure planning.

3. **Empowering Talent:**

The efficacy of your Company's infrastructure is reflected in the well-being of its colleagues with disabilities.

- **Dignity of Employment:** Demonstrating your Company's commitment to long-term stability, ~86% of these colleagues hold permanent positions, supported by an environment that allows them to perform to their highest potential with dignity.

🌿 BUILDING A MORE INCLUSIVE WORKPLACE 🌿



IMMERSIVE LEARNING EXPERIENCE
ON DIFFERENT DISABILITIES

For All Employees | Head Office



Understanding. Empathy. Inclusion.



Engaging all employees to build **awareness, understanding** and **respect** for all abilities.



SPECIALIZED SENSITIZATION TRAINING
FOR FACILITY MANAGEMENT &
SECURITY PERSONNEL

Head Office



WE ARE HERE TO HELP



Equipping our frontline teams with knowledge and confidence to **assist** visitors and colleagues with **diverse disabilities**.



Together, we are fostering an **inclusive, respectful** and **accessible workplace** where **everyone belongs** and **everyone is supported**.



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 weblink of the 'Equal Opportunity Policy' is available at <https://www.nestle.in/jobs/equal-opportunitypolicy>. With 'Respect for Diversity' being one of the core values, your Company is committed to being an equal opportunity employer.

Your Company's commitment to being an equal opportunity employer is deeply embedded in its core value of "Respect for Diversity". Your Company believes that a truly inclusive workplace is one where every individual, regardless of their physical or sensory abilities, is empowered to thrive and contribute to its purpose of "Good Food, Good Life".

1. Policy Framework

Your Company's Equal Opportunity Policy, formulated in accordance with the Rights of Persons with Disabilities Act, 2016, serves as the cornerstone of inclusive hiring and talent management practices. The policy outlines the commitment to providing reasonable accommodations, ensuring barrier-free access, and maintaining a workplace free from discrimination.

2. Beyond Compliance: The "Inclusion by Design" Philosophy

Building on your Company's qualitative disclosures from previous years, your Company has transitioned from simple policy adherence to a holistic "Inclusion by Design" philosophy.

- **Reasonable Accommodations:** Your Company focuses on providing the necessary assistive technologies and modified workstations that allow its colleagues with disabilities to perform at their peak potential with dignity.
- **Zero-Tolerance Standard:** Your Company upholds a strict zero-tolerance policy against any form of discrimination, harassment, or exploitation, ensuring that the human rights of all individuals are protected throughout their career lifecycle at your Company.
- **Inclusive Policies & frameworks:** Apart from the health insurance policy, your Company has also introduced an assistive aid policy which is designed to empower employees with disabilities by supporting their ability to work effectively and providing financial assistance for the acquisition of durable, scientifically designed, and modern aids and appliances.

3. Impact in Numbers: Empowering Talent

Your Company's policy is reflected in the high levels of retention and job stability among colleagues with disabilities. Notably, 86% of your Company's PWD colleagues hold permanent positions, ensuring long-term financial security and professional growth.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	99%	94%	98%	100%
Female	81%	86%	90%	100%
Total	95%	93%	98%	100%

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

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	Yes

Your Company has established a comprehensive and accessible Grievance Redressal framework for all employees and workers, reflecting its strong commitment to fostering an open, inclusive, and respectful workplace culture, as incorporated in the [Nestlé Corporate Business Principles](#). This framework is designed to encourage transparency,

accountability, and ethical conduct across the organisation, while ensuring that concerns and grievances are addressed in a fair and timely manner.

As part of this framework, your Company has instituted the 'Speak Up' platform, operated by a third-party, which serves as a secure and trusted channel for raising concerns. The platform is accessible not only to employees and workers, but also to other relevant stakeholders, including suppliers, vendors, and external entities associated with your Company. It enables individuals to report concerns confidentially, with the option of anonymous reporting, thereby promoting a culture where issues can be raised without fear. The 'Speak Up' mechanism plays a critical role in enabling thorough review and investigation of reported matters, supported by structured processes and responsive communication with complainants, wherever appropriate.

In addition to the 'Speak Up' platform, your Company provides multiple reporting avenues to ensure accessibility and ease of use. Employees and workers may raise concerns directly with the Human Resources function or through their immediate managers. All such grievances are systematically evaluated and addressed in line with established internal procedures to ensure consistency, fairness, and appropriate resolution.

Your Company is committed to conducting impartial, objective, and confidential investigations into all reported grievances, supported by safeguards to protect individuals from any form of retaliation. Confidentiality is maintained throughout the process, and matters are handled with due sensitivity and care to ensure a bias free approach.

Complaints related to sexual harassment are addressed in strict compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH Act). Your Company has constituted Internal Committees at each of its office and factories, to inquire into and address such complaints, ensuring that cases are handled with seriousness, independence, and procedural integrity.

Your Company maintains a zero tolerance approach towards all forms of harassment, discrimination, or inappropriate conduct. It remains firmly committed to providing safe, respectful, and inclusive workplaces where all individuals can work and thrive with dignity, free from fear of harassment or unfair treatment. All grievances, including sensitive cases, are managed with the highest standards of care, confidentiality, and impartiality, reinforcing trust in the grievance redressal mechanism and your Company's ethical culture.

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

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	3,424	0	0%	3,607	0	0%
Male	2,571	0	0%	2,745	0	0%
Female	853	0	0%	862	0	0%
Total Permanent Workers	4,932	4,594	93%	4,812	4,730	98.3%
Male	4,663	4,416	95%	4,593	4,593	100%
Female	269	178	66%	219	137	62.6%

Your Company respects the right to freedom of association of all employees and workers, allowing them to freely associate and lawfully organize themselves into interest groups without management oversight. Your Company ensures that no employee faces discrimination for exercising this right in a lawful manner while maintaining alignment with your Company's core values. In doing so, your Company fosters an inclusive and equitable work environment that promotes trust, mutual respect and harmonious relations with employees and workers.

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	2,571	2,285	89%	2,510	98%	2,745	2,568	94%	2,745	100%
Female	853	719	84%	824	97%	862	794	92%	862	100%
Total	3,424	3,004	88%	3,334	97%	3,607	3,362	92%	3,607	100%
Workers										
Male	4,663	4,581	98%	4,644	99.6%	4,593	3,994	87%	4,068	89%
Female	269	268	100%	269	100%	219	184	84%	190	87%
Total	4,932	4,849	98%	4,913	99.6%	4,812	4,178	87%	4,258	88%

Your Company recognizes that the agility and resilience of its business are direct reflections of the competency and growth mindset of its people. Your Company has transitioned from traditional training models to a holistic "Ecosystem of Continuous Learning." Its focus remains on equipping its 19,000+ strong workforce with the digital, technical, and behavioral fluencies required to navigate an evolving FMCG landscape while upholding its commitment. Your Company's strategic training framework is anchored in four core dimensions:

1. Operational Excellence: The "Arohan" and VR Frontier

Your Company's manufacturing facilities remain the heart of its operations. Your Company is making efforts to revolutionize shop-floor capability through:

- **Arohan:** Designed for the factories by the factories, this specialized Employee Relations (ER) capability program strengthens the "negotiation and change management muscles" of your Company's site leaders, fostering a harmonious and productive industrial environment.
- **Operations Capability Development Center (OCDC):** In a first-of-its-kind move, your Company has launched capability development centers and programs like Naipunya – skilling MAGGIal people of MAGGI & Chocolate University focused on building category expertise of employees. These development centers leverage Virtual Reality (VR) and Augmented Reality (AR) to build functional competencies, offering a safe, immersive, and high-fidelity environment where employees can develop expertise in complex technical tasks prior to implementation on the shop floor.
- **Functional Capability Building:** Through training sessions and workshops aimed at improving skills in product and process mastery, Safety, Quality, TPM, and Problem Solving. Most of these programs are conducted by internal trainers, working together with external vendors and suppliers.



2. Strategic Leadership & Mentorship

Your Company believes in nurturing talent from within to build a robust leadership pipeline.

- Nestlé Impact Leaders Program:** In response to evolving workforce dynamics and leadership requirements, your Company launched the Nestlé Impact Leaders programme, a strategic initiative aimed at developing future-ready leaders. The programme focuses on enabling leaders to transition from “good” to “great” by fostering psychological safety, innovation, and coachability, while reinforcing the values of Purpose, Agility, Empathy, and Respect. Spanning eleven months, the programme combined individual and cohort-based learning for selected leaders through immersive experiences, including inclusion, sustainability, and innovation-led engagements. Delivered in partnership with leading external experts, the programme integrated diagnostic assessments, multi-source feedback, and personalized coaching to drive sustained leadership impact across your Company.
- Relationship-Based Development:** To further strengthen leadership capability and talent development, your Company continued to scale its Mentoring Network, a structured platform designed to enable knowledge sharing, career guidance and accelerated development across your Company. The initiative connects employees with experienced leaders through purposeful mentoring relationships, fostering cross-functional learning, inclusion and professional growth.
- Women in Leadership:** As part of its commitment to diversity, this organisation-wide initiative focuses on cultivating a robust pipeline of female leaders, providing them with the sponsorship and skill sets required for senior management roles.
- Lumos - Development Center:** A curated programme aimed to nurture future leaders for key roles in Manufacturing by identifying and addressing development gaps for hi-potential employees.

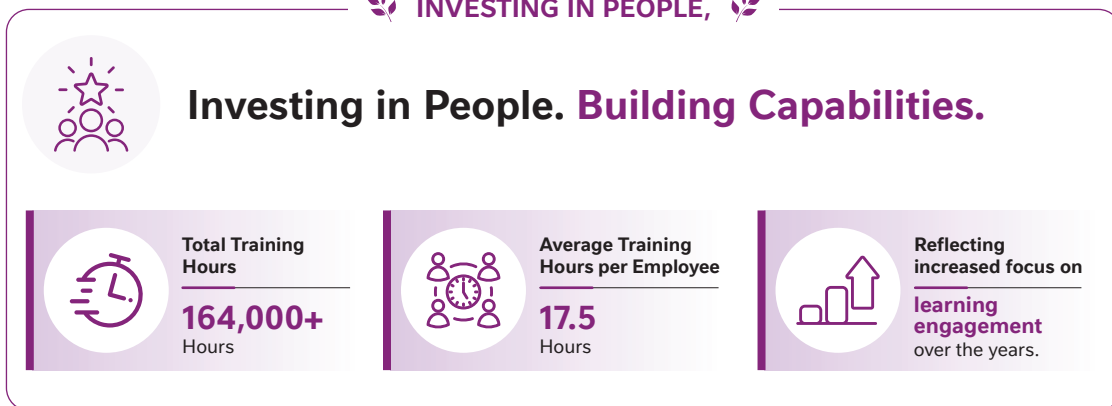
3. Mandatory Excellence: Safety, Ethics, and Human Rights

Training is also a vehicle for reinforcing your Company’s values and ensuring 100% compliance. Every employee and worker undergoes mandatory safety inductions and periodic refresher courses on high-hazard tasks, ensuring its "Zero Harm" ambition is a lived reality.

Ethical Conduct: 100% of your Company’s permanent employees receive training on the Nestlé Code of Business Conduct and Anti-Bribery/Corruption policies.

Human Rights: Your Company conducts specialized awareness sessions on Prevention of Sexual Harassment (POSH) and human rights due diligence to ensure a respectful and inclusive workplace.

INVESTING IN PEOPLE,



4. Digital Democratization: Alenstein and GROW

Your Company is demystifying technology to ensure no employee is left behind in the digital age:

- Alenstein:** This "EveryDay AI" capability program was launched to embed artificial intelligence into the daily workflows of employees, enhancing efficiency and data-driven decision-making.
- GROW (LXP):** Your Company has introduced the GROW Learning Experience Platform (LXP), a self-paced, individualized portal that allows employees to curate their own learning journeys, ensuring that development is personal, relevant, and continuous.

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	2,590	2,564	99%	2,615	2,612	99.9%
Female	864	844	98%	812	806	99.3%
Total	3,454	3,408	99%	3,427	3,418	99.7%
Workers						
Male	4,663	4,566	98%	4,519	4,145	92%
Female	269	268	100%	226	221	98%
Total	4,932	4,834	98%	4,817	4,366	91%

The Performance Development Planning (PDP) cycle for the organization is calendar year (January to December). As performance philosophy, only Employees who have spent any time in your Company in a calendar are included in the performance (PDP) cycle. Hence, the BRSR base Data (for the PDP cycle question only) only counts Employees who are in system as on December 2025.

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

Yes. At your Company, the safety and health of its people is a non-negotiable priority and a core pillar of its operational excellence. It believes that every accident is preventable, and it strives every day toward its ambition of "Zero Harm." Building on last year's foundation, the OHSMS has further evolved from a compliance-led framework to a risk-based, people-centric and prevention-first system, embedding safety as a core organizational value across operations and decision-making processes. The system is designed to proactively identify, assess and eliminate occupational health and safety risks, prevent work-related injuries and illnesses, and continuously improve safety performance through strong governance, leadership accountability and employee participation.

1. **Scope and Comprehensive Coverage:** Your Company's OHS Management System covers 100% of its permanent employees and workers across all nine manufacturing units, corporate office, and sales offices. This system extends beyond direct employees to include third-party contractors and service providers operating within the premises, ensuring a unified standard of safety for everyone under its care.
2. **Standards and Certifications:** The foundation of your Company's OHS system is based on the internationally recognized ISO 45001:2018 standard. All manufacturing locations are certified, ensuring that processes—from Hazard Identification and Risk Assessment (HIRA) to incident investigation—meet global benchmarks. Your Company views these certifications not as a destination, but as a baseline for its continuous journey toward safety maturity.
3. **Proactive Risk Management & "Safety by Design":** Your Company has transitioned from a reactive safety culture to one of proactive prevention.
 - **Hazard Identification:** Your Company's HIRA process is dynamic, involving regular walk-throughs and "Safety Gemba" sessions where leadership and shop-floor teams collaborate to identify potential risks before they lead to incidents.
 - **Safety Committees:** At each site, your Company has functional Safety Committees with equal representation from management and workers. These committees act as the voice of the shop floor, ensuring that safety interventions are practical, inclusive, and effective.
4. **Strengthening the Safety Culture:** Your Company recognizes that systems are only as effective as the people who operate them.
 - **Behavior-Based Safety (BBS):** Your Company continues to invest in BBS programs that encourage employees to look out for one another. Through its "Safety Champions" initiative, your Company recognizes individuals who demonstrate exemplary safety leadership.
 - **Continuous Capability Building:** Your Company provides regular, specialized training on high-risk activities, emergency response, and ergonomic wellness.

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

Your Company's approach to hazard identification and risk assessment (HIRA) is built on the belief that "Zero Harm" is achievable through a culture of collective vigilance. Your Company utilizes a multi-layered, risk-based methodology integrated within the Nestlé Management System (NMS) and the Safety, Health, and Environmental (SHE) framework. These processes are designed to identify potential hazards at their source and implement the hierarchy of controls to mitigate risks before they escalate.

The processes for routine and non-routine risk assessment include:

1. **Comprehensive Hazard Identification and Risk Assessment (HIRA):** The cornerstone of your Company's safety strategy is the HIRA process, which is applied across all nine manufacturing units and administrative offices.
 - **Routine Activities:** Every operational process undergoes a systematic HIRA to identify physical, chemical, and ergonomic hazards. These assessments are not static; they are reviewed annually or whenever a change in the process occurs to ensure they reflect the current operating environment.
 - **Non-Routine Activities:** For tasks that fall outside standard operations—such as annual maintenance, equipment breakdowns, or facility upgrades—your Company mandates a Task Risk Assessment (TRA). No non-routine task is permitted to commence without a specific "Permit to Work" (PTW) that outlines the identified risks and required precautions.
2. **"Safety Gemba" and Worker-Led Observations:** Your Company believes that those closest to the work are best positioned to identify risks.
 - **Safety Gemba Walks:** Leadership teams regularly conduct Gemba walks on the shop floor to engage with workers, observe practices in real-time, and identify latent hazards.
 - **Behavior-Based Safety (BBS):** Employees are encouraged to perform peer-to-peer observations, which fosters a "No Blame" culture where the focus is on correcting unsafe behaviors and reinforcing safe ones.
 - **Near-Miss Reporting:** Your Company has institutionalized a robust near-miss reporting system. Every "near-miss" is treated as a free lesson, followed by a Root Cause Analysis (RCA) to prevent potential future incidents.

3. Management of Change (MoC) and PSSR

To manage the risks associated with transitions and innovations:

- **MoC Protocol:** Any change in personnel, machinery, or processes triggers a formal Management of Change review to assess the impact on the existing safety profile.
- **Pre-Startup Safety Review (PSSR):** Before any new or modified equipment is commissioned, a multidisciplinary team conducts a PSSR to ensure that all safety interlocks and controls are fully functional.

4. Digital Transformation in Safety

- **Occupational Health Surveys:** Beyond physical safety, your Company conducts periodic Industrial Hygiene (IH) surveys to monitor noise levels, illumination, and air quality, ensuring a healthy working environment on a routine basis.

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

Your Company has institutionalized robust mechanisms that not only encourage the reporting of hazards but also grant every worker the fundamental right to withdraw from unsafe situations. Your Company's approach is built on the following pillars:

- **Multi-Channel Reporting Ecosystem:** To facilitate the proactive identification of risks, it provides accessible platforms for reporting Unsafe Conditions and Unsafe Acts (UCUA). This includes:
 - Digital Reporting Tools: Leveraging tech enabled tools like- Digital Manufacturing operations, Asset & Maintenance Management tool, etc.

- **Near-Miss Framework:** Your Company treats every "near-miss" as a vital learning opportunity. These are systematically recorded and investigated via Root Cause Analysis (RCA) to implement corrective actions before an incident occurs.
- **Inclusive Safety Governance:** Your Company's factory-level Safety Committees, which comprise equal representation from management and workers, serve as a dedicated forum to review reported hazards. This ensures that the voices of those closest to the operations are central to risk-mitigation strategies.
- **Psychological Safety and Culture:** Through its Behavior-Based Safety (BBS) programs, such as striving to foster an environment where speaking up is celebrated. Your Company conducts regular "Toolbox Talks" to reinforce the message that the right to remove oneself from risk is absolute and supported by leadership at every level.

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

Yes. Your Company believes that health extends far beyond the absence of workplace injuries; it encompasses the physical, mental, and social vitality of its employees and their families. Your Company provides comprehensive access to non-occupational healthcare services, ensuring a safety net that supports its workforce in their daily lives. Its healthcare ecosystem is built upon the following pillars:

- **Comprehensive Medical Insurance:** Your Company provides robust Group Medical Insurance coverage to all permanent employees. This benefit extends beyond the individual to include dependents (spouse and children), providing financial security against unforeseen medical emergencies and planned hospitalizations.
- **Statutory Social Security (ESI):** In line with your Company's commitment to 100% inclusion, workers covered under the Employees' State Insurance (ESI) Act have seamless access to a vast network of ESI hospitals and dispensaries for full-spectrum medical care, ranging from primary consultation to specialized treatments.
- **On-Site Health Infrastructure:** All nine manufacturing units and the corporate office is equipped with Occupational Health Centres (OHCs) staffed by qualified medical professionals. While designed for addressing workplace safety and health issues, these centers serve as a primary touchpoint for non-occupational ailments, providing immediate consultation, first aid, and health advisory services to all personnel on-site.
- **Holistic Wellness and Mental Health:** Recognizing the importance of emotional well-being, we have institutionalized the Employee Assistance Program (EAP). This provides 24/7 confidential counseling and mental health support for employees and their families to navigate personal and professional challenges.
- **Preventive Care Initiatives:** Your Company actively promotes a culture of prevention through:
 - Annual Health Check-ups: Organized for employees to facilitate early detection of lifestyle-related risks.
 - Wellness Campaigns: Periodic sessions on nutrition, stress management, and chronic disease prevention (e.g., diabetes and hypertension) conducted by medical experts.

11. Details of safety related incidents:

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.51	0.23**
	Workers	0.28	0.17**
Total recordable work-related injuries	Employees	6	5
	Workers	22	22
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	1	0

*Including contract workforce

** During the current year, there has been a change in the method of bifurcation of total working hours between workers and employees and hence comparative numbers have also been updated.

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

Your Company's commitment to a safe and healthy workplace is an extension of its purpose—"Good Food, Good Life." Your Company operates under the unwavering conviction foster a culture where "one accident is one too many." Your Company's approach goes beyond simple compliance, aiming to proactively identify, assess, and mitigate risks through a combination of global standards, rigorous engineering, and a people-centric safety culture.

To ensure the highest standards of protection for its employees and workers, the following measures are institutionalized across your Company's operations:

- **Certification and Audits:** Your Company maintains ISO 45001:2018 certification across all manufacturing sites, ensuring a globally recognized Occupational Health and Safety Management System. This is augmented by CARE audits, incorporating elements of SA 8000 to ensure social and labor excellence alongside physical safety.
- **External and Internal Rigor:** Your Company subjects its facilities to the Zurich Risk Assessment, conducted by accredited third parties, to evaluate and manage residual risks. This is complemented by its internal Functional Compliance Assessments and market-level site reviews to ensure safety management systems remain robust and effective.
- **Safety by Design and Capital Excellence:** Your Company ensures that safety is "baked in" from the outset. Your Company's Capital Investment Projects undergo strict safety reviews, and it employs Early Management principles to ensure optimum workplace design and ergonomic practices, eliminating hazards at the blueprint stage.
- **High-Hazard and Machinery Safety:** Your Company implements specialized protocols for the Management of High-Hazard Tasks and maintains a Robust Machinery Safety Programme. It has externally accredited and trained SMEs at every site for machinery safety. These initiatives ensure that critical risks—from electrical isolation to machine guarding—are controlled through a combination of engineering interlocks and strict administrative protocols.
- **Strategic Partner Governance:** Through its Contractor Management Programme, your Company extends its safety umbrella to its value chain partners, ensuring that third-party workers operate under the same high standards of protection as permanent employees.
- **Operational Excellence through TPM:** Your Company leverages the Total Performance Management (TPM) to integrate safety into the daily rhythm of the shop floor, driving continuous improvement in both productivity and protection.
- **Engagement and Capability Building:** Your Company believes that a safe workplace is built by empowered people. Your Company drives high-impact Engagement and Communication Campaigns to keep safety top-of-mind. This is supported by Task-Specific Trainings and Coaching, ensuring that every individual possesses the technical competency and the "safety-first" mindset required for their specific role.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	NIL	-		NIL	-	
Health & Safety	1	Resolved		NIL	-	

14. Assessments for the year:

Your Company's sites (factories and offices) adhere to ISO standards for Occupational Health and Safety (ISO 45001:2018), Environmental Management (ISO 14001:2015), and Quality Management (ISO 9001:2015), ensuring compliance with safe working conditions as part of the Safety, Health, and Environment (SHE) system. Accredited third parties regularly assess these sites to validate ISO certification requirements and we maintain an integrated Management system certificate.

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

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

Presented below are examples illustrating corrective actions implemented to address safety-related incidents:

Significant Risk – Pedestrian-MHE (Material Handling Equipment) interface on site - Many areas have shared spaces where vehicles and pedestrians co-share the space, creating collision risks.

Solution: Facility risk assessments are conducted to identify shared areas and implement requisite controls by following Hierarchy of Safety controls. Furthermore, the defined actions are implemented as per the agreed timelines.

Significant Risk - Management of large capital investment projects.

Solution: Your Company implemented world-class ring lock system scaffolding for safe civil work, created method statements for high-risk tasks, and hired dedicated safety professionals to enforce strict Safety & Health protocols.

Significant Risk- Driving on roads for business purpose, since the employee travel using their own vehicles / public transports / by company provided vehicles.

Solution: Your Company provides defensive driving and awareness training for sales employees, and has established clear road travel policies. Over and above, sales employees receive regular safety communications through dedicated handheld devices, to ensure safety is top of their minds.

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 (for both Employees and Workers). Your Company remains steadfast in its commitment to providing a robust social safety net that ensures the long-term financial resilience and dignity of the families of its workforce. Your Company views these measures not as a mere contractual obligation, but as a core component of its Employee Value Proposition (EVP), ensuring that the "Nestlé family" bond extends beyond employment.

In the unfortunate event of the demise of an employee or worker, your Company provides a multi-layered compensatory package. This includes the Loss of Life Benefit, which provides the next of kin with two years' gross/base salary, ensuring immediate financial stability. This is supplemented by high-sum insured coverage under the Group Term Life and Personal Accident Insurance policies. For its workers, it ensures seamless integration with statutory benefits such as the Employees' Deposit Linked Insurance (EDLI) and ESIC, often providing top-up covers to bridge gaps in security. A distinctive benchmark in its reporting is the Neshield Policy, which offers holistic care through continued educational support for children and hospitalization coverage for the bereaved family, ensuring that their future remains secure.

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

Your Company has established robust systems, contractual safeguards, and audit mechanisms to ensure timely and full deposit of statutory dues by service providers for their employees. Statutory compliance requirements are embedded in agreements across factories, branches, distribution centres, and co manufacturers, and are monitored through periodic internal and independent audits to ensure sustained compliance and risk mitigation.

3. Provide the number of employees or workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in EI-11 above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	1	0	0	0

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

Yes, your Company provides transition assistance to facilitate continued employability in specific cases based on defined applicability criteria through an external service provider. The offering covers different aspects and provides access to resources such as coach/consultant/online tools.

5. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	86%
Working Conditions	86%

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

Your Company has institutionalized a resilient and structured framework for supply chain oversight, ensuring that the results of independent Responsible Sourcing (RS) audits are translated into measurable operational improvements. By leveraging a global network of specialized audit agencies, your Company maintains a protocol where value chain partners are mandated to implement time-bound corrective actions for any identified observations. This process is actively monitored by your Company's internal compliance teams to ensure sustained adherence to its standards of business integrity.

04

Principle:

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:**

Your Company defines its strategic stakeholders as those individuals and entities both impacted by its operations and possessing the agency to influence its trajectory. Your Company have institutionalized a culture of proactive transparency, maintaining accessible communication channels that ensure stakeholder concerns are not only heard but effectively integrated into its decision-making. Through a diverse ecosystem of engagements—including structured meetings, collaborative workshops, and industry events—it fosters a climate of mutual respect and collective action. Recognizing the unique priorities of each group, we utilize these interactions to gain invaluable insights that validate organizational performance while surfacing fresh perspectives on emerging challenges and market opportunities.

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

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication	Frequency of engagement	Purpose and scope of engagement
1	Consumers	No	Multi-channel digital ecosystem (Websites, Email), targeted awareness campaigns, and consumer care helplines.	Continuous & Need-based.	Your Company engages with consumers to build awareness about its products, including usage ideas and recipes, nutritional information, ingredients, and other relevant details to enable informed consumer choices.
2	Farmers	Yes	On-field interactions, SMS alerts and structured training sessions.	Dynamic / Need-based.	Your Company engages directly and indirectly with dairy, coffee, spice, and other farmers across its value chain to promote good agricultural practices. Through focused training and awareness initiatives, your Company supports farmers in producing safe, high quality raw materials while strengthening farm sustainability, productivity, and resilience.
3	Distributors, Trade Partners & Suppliers	No	Collaborative business reviews, specialized meetings, and digital communication platforms.	Continuous / Need-based.	Your Company actively engages with distributors, retailers, stockists, suppliers, and other trading partners, and values their continued cooperation and support across its value chain.
4	Trade Unions	No	Formal collective bargaining forums, email, and localized consultative meetings.	Dynamic / Need-based.	Your Company facilitates transparent dialogue to ensure manufacturing continuity, workplace safety, and a culture of mutual respect with its workforce.
5	Government & Regulatory Bodies	No	Science-based policy consultations, representation in technical committees, and official correspondence.	Dynamic / Need-based.	Your Company engages proactively with food regulators and government authorities to advance science based regulations that protect consumer health, improve operational efficiency, and strengthen best practices across food processing.
6	Industry Associations	No	Active participation in forums, workshops, and joint advocacy initiatives.	Continuous / Need-based.	Your Company collaborates with industry associations to promote aligned policy positions with regulators and stakeholders across food regulation, environment, plastic packaging, governance, compliance, corporate law, and societal issues.

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication	Frequency of engagement	Purpose and scope of engagement
7	Academia & Experts	No	Research collaborations, specialist panels, and technical knowledge-sharing workshops.	Dynamic / Need-based.	Your Company collaborates with academic experts and stakeholders to apply specialised knowledge and expert insights in societal initiatives that deliver positive impact.
8	NGOs & Civil Society	No	Project committees, on-ground implementation partnerships, and consultative meetings.	Continuous / Need-based.	Your Company collaborates with NGOs to deliver CSR programmes spanning nutrition, WASH, education, livelihoods, environmental sustainability, feeding support, rural development, and disaster response. These partnerships emphasize robust implementation, outcome based delivery, positive community impact, responsible fund utilization, and compliance with CSR policies and regulatory requirements.
9	Employees	No	Internal digital portals, feedback surveys, town halls, and professional development workshops.	Continuous / Need-based.	Your Company engages proactively with employees to foster satisfaction, diversity and equal opportunity, health and safety, continuous skill development, learning and development, and overall organizational effectiveness.
10	Communities	Yes	Direct community outreach, participatory meetings, and localized impact assessments.	Dynamic / Need-based.	Your Company engages with communities to improve lives and livelihoods, driving positive and sustainable social impact.
11	Media	No	Press releases, media briefings, brand campaigns, and transparent response to queries.	Dynamic / Need-based.	Your Company engages proactively with the media to communicate its brand and corporate campaigns, as well as key initiatives undertaken across the organisation, while also addressing media queries in a timely and transparent manner.
12	Investors & Shareholders	No	Annual General Meetings (AGM), institutional investor meets, Annual Reports, and quarterly disclosures.	Periodic & Need-based.	Your Company maintains regular engagement with investors to communicate business and financial performance, strategic direction, and initiatives that have a direct or indirect bearing on the Company's long term value and share performance.

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:

Your Company views stakeholder engagement as a vital strategic catalyst for deepening dialogue and refining its understanding of the evolving business and societal landscapes. By actively participating in diverse multi-stakeholder platforms focused on economic, environmental, and social (ESG) priorities, your Company secures the insights necessary to drive collective progress and maintain its social license to operate.

These findings are systematically shared with the Board of Directors, ensuring that the leadership remains attuned to the expectations of the ecosystem. Through the specialized oversight of the CSR Committee and the Risk Management and Sustainability Initiatives (RMSI) Committee, the Board reviews, monitors, and provides the strategic direction required to fulfill its social responsibility commitments and scale its sustainability impact across the value chain.

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

Stakeholder engagement at your Company is the strategic pulse that aligns its purpose with the evolving expectations of society. Your Company has institutionalized a collaborative ecosystem where dialogue is a continuous, systematic process designed to identify emerging risks and co-create sustainable solutions. By leveraging specialized external platforms and global expertise, it ensures that the Environmental, Social, and Governance (ESG) roadmap is both scientifically rigorous and socially inclusive.

To maintain transparency and trust, your Company has deployed robust systems to identify, prioritize, and resolve stakeholder concerns equitably across all business functions. This structured approach ensures that feedback is translated into actionable policy changes and operational improvements. Select examples of how stakeholder inputs have been incorporated into your Company's policies and activities are presented below:

- **Consumers:** Your Company has pioneered tech-enabled feedback ecosystems that transform real-time consumer sentiments into actionable product and packaging improvements.
- **Communities:** Beyond enhancing school attendance through girl-child sanitation projects, your Company demonstrated organizational agility by expanding these facilities to include provisions for persons with disabilities (PwDs), directly responding to community-led feedback on universal accessibility.
- **Industry Leadership:** Your Company has played a catalytic role in strengthening Extended Producer Responsibility (EPR) under the PWM Rules, 2016, and subsequent amendments. Your Company has actively participated in stakeholder consultations convened by the MoEFCC, CPCB, and FSSAI, working with policymakers and industry stakeholders toward the shared goal of achieving circularity.
- **Media Transparency:** Your Company engages the media to communicate and inform them about its sustainability initiatives. Your Company also engages the media reactively to address their queries across the spectrum. As a part of proactive media engagement, your Company highlighted its partnership with a partner – RICRON Panels. Your Company supported Ricron Panels set up its washing line, which would in turn help them with better quality of 'recyclate' – the raw material for the recycled panels. The collaboration will lead to a reduction of 100,000 tonnes of emissions over next five years and aid plastic circularity. This was communicated in the major media hubs in the region – Bhopal, Raipur and Indore.

Your Company also highlighted its NESCAFÉ Plan in World Food India – the biggest industry-event for food and beverage companies in the country. Your Company's pavilion showcased the entire coffee value chain – starting from the coffee farms of Karnataka to the coffee that reaches the end-consumer. It also highlighted the Company's efforts in promoting sustainable coffee cultivation and advanced agronomic practices.

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

Your Company is deeply committed to addressing the evolving needs of the community through a portfolio of societal initiatives that prioritize systemic empowerment and inclusive growth. Beyond product quality, your Company enhance the livelihoods of street food vendors through Project 'Serve Safe Food,' where street food vendors are provided food safety & hygiene training and are also given hygiene kits—including specialized cloths for carts and utensils—based on direct feedback from vendors. To drive large-scale behavior change in marginalized areas, Project Jagriti utilizes relatable communication like street plays and comic stories delivered in local dialects.

05**Principle:****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 Company:**

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	3,424	3,306	97%	3,607	2,292	64%
Other than permanent	347	305	88%	312	170	54%
Total Employees	3,771	3,611	96%	3,919	2,462	63%
Workers						
Permanent	4,932	1,366	28%	4,812	3,618	75%
Other than permanent	10,454	9,826	94%	7,519	6,452	86%
Total Workers	15,386	11,192	73%	12,331	10,070	82%

2. Details of minimum wages paid to employees:

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	2,571	-	-	2,571	100%	2,745	-	-	2,745	100%
Female	853	-	-	853	100%	862	-	-	862	100%
Other than Permanent										
Male	222	12	5%	210	95%	255	-	-	255	100%
Female	38	2	5%	36	95%	57	-	-	57	100%
Workers										
Permanent										
Male	4,663	-	-	4,663	100%	4,593	-	-	4,593	100%
Female	269	-	-	269	100%	219	-	-	219	100%
Other than Permanent										
Male	8,286	2,982	36%	5,304	64%	6,913	3,653	53%	3,260	47%
Female	1,046	201	19%	845	81%	606	284	47%	322	53%

The minimum wage, health benefit, associated insurance (health, accident), maternity and paternity benefit as well as Day care do not apply to the cadre: apprentice, apprentice trainee, ITI trainee, NAPS (National Apprenticeship Promotion Scheme) trainee, graduate apprentice trainee. As per statutes, they are not eligible for 'wage' as they are earning stipend, and not defined as worker under any scheme Industrial Disputes Act or CLA (Contact Labor Abolition) Act. The headcount is not separately included for these sections since they are, per law, not included in purview.

3. Details of remuneration/salary/wages:

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (Amount in ₹)	Number	Median remuneration/ salary/ wages of respective category (Amount in ₹)
Board of Directors (BoD)	3	42,092,170	-	-
Key Managerial Personnel	1	20,964,981	-	-
Employees other than BoD and KMP	2,580	2,070,014	863	1,569,093
Workers	4,668	1,009,728	267	371,126

3. b. Provide information on Gross wages paid to females by the entity:

Particulars	Current Financial Year	Previous Financial Year
Gross wages paid to females as % of total wages	16%	15%

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

Yes, your Company has a clearly defined focal point responsible for addressing human rights impacts or concerns that may be caused or contributed to by the business and raised by internal employees or contractors. The Compliance Officer serves as the designated focal point for receiving, reviewing, and overseeing the resolution of reported human rights-related concerns. Your Company provides multiple accessible and confidential reporting channels through its 'Speak Up' platform, which enables employees and contractors to raise human rights concerns either via a secure web based portal or through a telephone hotline operated by an independent third party. This mechanism ensures a safe, confidential, and trusted avenue for individuals to voice concerns without fear of intimidation or retribution. Your Company's Code of Business Conduct strictly prohibits retaliation against anyone who reports concerns in good faith. All complaints received are assessed and investigated through a structured and impartial process, with appropriate remedial or corrective actions taken wherever required. The process is designed to uphold fairness, confidentiality, and respect for all parties involved.

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

Your Company has institutionalized an ethical oversight ecosystem that ensures every human rights-related concern, regardless of its origin, is captured and addressed with unwavering diligence. By integrating grievances received through informal channels—such as correspondence, digital communications, or social media—into the centralized 'Speak Up' case management module, your Company maintains a singular, transparent record of accountability that extends across value chain, including suppliers and vendors. This structured Grievance Redressal Protocol is fortified by a multi-layered verification strategy, encompassing internal audits, specialized CARE audits, and external governance assessments that report directly to the Audit Committee of the Board. Supported by a non-negotiable "Zero-Retaliation" policy enshrined in the Nestlé Code of Business Conduct, your Company empowers its workforce and partners to act as custodians of its values, ensuring that every identified issue serves as a catalyst for thorough investigation and decisive corrective action.

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

At your Company, the prevention of sexual harassment is a non-negotiable cornerstone of its "Respect for Diversity" core value and the overarching commitment to Creating Shared Value (CSV). Ensuring a safe, respectful, and inclusive environment is fundamental to your Company's purpose of "Good Food, Good Life". Your Company strictly adheres to the Prevention of Sexual Harassment (POSH) Act, implementing a multi-layered Internal Committee (IC) framework across all administrative offices and nine manufacturing units to ensure localized, immediate, and bias-free redressal.

Beyond mere compliance, your Company has institutionalized a culture of safety and respect where we assure a non-judgmental platform for all individuals within the organization to report without retaliation. This is enabled through a thorough and in depth training of Internal Committee Members present at all locations. This year, your Company further intensified its impact through tiered sensitization programs including a customized refresher program for the senior leadership, ensuring that every individual, from the shop floor to the head office, is treated with the dignity and respect they deserve. In line with industry-leading transparency, we maintain a zero-tolerance stance, 100% of cases reported during the year being resolved within the statutory timeline, reflecting the “Nestlé Way” of integrity and accountability.

	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
Sexual Harassment	4	0		4	0	Completed within timelines
Discrimination at workplace	-	-		-	-	
Child Labour	-	-		-	-	
Forced Labour/ Involuntary Labour	-	-		-	-	
Wages	-	-		-	-	
Other human rights related issues	-	-		-	-	

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

Particulars	Current Financial Year	Previous Financial Year
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	4	4
Complaints on POSH as a % of female employees / workers	0.2%	0.2%
Complaints on POSH upheld	4	4

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

Your Company is firmly committed to maintaining a workplace that is safe, respectful, and free from all forms of harassment, including sexual harassment. It adopts a zero tolerance approach towards any behaviour that compromises dignity, equality, or mutual respect, and actively encourages the reporting of concerns related to harassment, discrimination, or any other unwelcome or offensive conduct. In line with the provisions of the Prevention of Sexual Harassment (POSH) Act, your Company has constituted Internal Committees across locations to inquire into complaints of sexual harassment and recommend appropriate corrective and disciplinary action wherever required. The grievance redressal framework and POSH Policy incorporate robust safeguards to prevent adverse consequences for complainants, ensuring protection against victimization and retaliation.

Your Company’s processes are designed to uphold fairness, confidentiality, and impartiality. All complaints are investigated through a structured, unbiased, and non judgmental process, with due regard to the rights and dignity of all parties involved, including the complainant and the respondent. Retaliation against individuals who raise concerns in good faith is strictly prohibited. Complaints may be raised with the Head of Human Resources or, where appropriate, directly with the Compliance Officer or the Managing Director, ensuring multiple accessible reporting channels. Recognizing the importance of early intervention, your Company also provides interim relief measures, where required, to prevent any negative impact on the complainant during the pendency of an inquiry. Such measures may include temporary changes in reporting structures, work arrangements, leave, or reassessment of performance expectations, in accordance with the POSH framework.

Beyond legal compliance, your Company views prevention of sexual harassment as integral to its broader commitment to ethical conduct, inclusion, and employee well being. Your Company strives to foster a workplace culture where individuals feel valued, heard, and empowered to speak up without fear. This commitment reflects your Company's core values of respect, dignity, and integrity, and its belief that a safe and inclusive workplace is essential for people to thrive and perform at their best. To reinforce awareness and prevention, your Company conducts regular training and sensitisation programmes for employees to build understanding of what constitutes sexual harassment, clarify rights and responsibilities, and ensure familiarity with reporting and redressal mechanisms.

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

Yes, human rights requirements form part of your Company's business agreements and contracts. As an enabler to the Human Rights at Nestlé, your Company has created an enabling pillar of Policies and Control Systems which are leveraged to ensure human rights are embedded throughout the organization. It is ensured that the human rights framework is actively communicated internally and externally through mandatory trainings for the employees/contractors internally and inclusion of human rights clauses in the supplier agreements and contracts. This is further substantiated by facilitating the use of 'Speak Up' platform where such issues can be raised by employees or contractors.

10. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	-

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

Your Company follows the framework of the Nestlé CARE programme conducted every 3 years. Regular assessments help identify and address risks through comprehensive action plans, reviewed periodically at both unit and function levels. While no specific corrective actions were needed during the reporting period, preventive measures included awareness and training sessions on child labor, forced labor, sexual harassment, workplace discrimination, wage and work inequality, and reporting mechanisms.

Leadership Indicators

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

Your Company continues to strengthen its grievance redressal framework, with a particular focus on addressing human rights-related concerns through the continuous refinement of its governance and business processes. A key enhancement, during the reporting period, has been the further institutionalization of the 'Speak Up' platform—an anonymous, independent, third party operated mechanism available to all internal and external stakeholders, including employees, directors, suppliers, and business partners.

To ensure greater visibility and effective categorisation, concerns relating specifically to human rights, ethics, and misconduct are now captured under a dedicated complaint category. The platform is supported by a clearly defined and robust investigation protocol, enabling timely, impartial, and consistent resolution of grievances, while ensuring protection against retaliation.

To drive awareness and accessibility, your Company periodically communicates the availability of the Speak Up mechanism through targeted awareness emails to relevant stakeholders. The Speak Up link is also hosted on the Company's website (www.nestle.in), reinforcing ease of access and transparency.

Transparency and accountability remain central to the Company's approach to governance and human rights. Grievances are regularly reviewed at appropriate management levels to identify systemic issues, strengthen preventive controls, and inform corrective actions, while maintaining strict confidentiality of complainants and cases. Where relevant, aggregated insights and outcomes are shared with internal stakeholders to support continuous improvement.

In addition, your Company has implemented focused training and sensitisation programmes for employees and key suppliers to enhance awareness of human rights standards, ethical conduct, and responsible business practices. These initiatives aim not only to strengthen grievance handling but also to embed a culture of trust, inclusivity, and ethical accountability across the value chain.

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

The Nestlé CARE programme verifies, through independent auditors, that your Company's operations comply with the globally defined Nestlé Employee Relations Policy and the social and environmental aspects of the Nestlé Corporate Business Principles and that of local legislations. There is a defined frequency to conduct CARE audit every 3 years and the entire spectrum of human rights is covered.

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. Your Company believes that an inclusive workplace is a fundamental pillar of "Creating Shared Value" (CSV) philosophy and your Company's core purpose of enhancing the quality of life for everyone. Your Company's commitment to creating a barrier-free environment is guided by the principle of "Inclusion by Design," ensuring that its premises meet and exceed the statutory requirements of the Rights of Persons with Disabilities Act, 2016.

1. Strategic Infrastructure and Universal Design: Your Company has embarked on a journey to institutionalize accessibility across its operational footprint:
 - **Flagship Locations:** Your Company's renovated Head Office in Gurugram, Haryana and its manufacturing facility in Sanand, Gujarat stand as benchmarks for inclusive design, featuring specialized restrooms, ramps, and ergonomic workstations tailored for diverse needs.
 - **Accessibility Audits:** To ensure no location is left behind, your Company conducted comprehensive external accessibility audits across all manufacturing sites and is currently ensuring infrastructure enhancements in factory locations.
2. Institutionalizing Inclusion: To transition from audit-led compliance to sustained cultural and structural transformation, your Company has created a roadmap that integrates accessibility as a fundamental consideration in all upcoming renovations and greenfield projects.
3. Empowering Talent: The efficacy of your Company's infrastructure is reflected in the well-being of its colleagues with disabilities:
 - **Dignity of Employment:** Demonstrating your Company's commitment to long-term stability, 86% of these colleagues hold permanent positions, supported by an environment that allows them to perform to their highest potential with dignity.

4. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	86%
Discrimination at workplace	86%
Child labour	86%
Forced/involuntary labour	86%
Wages	86%
Others – please specify	-

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

Your Company employs a structured framework with a clear process to monitor and resolve observations and actions identified in Responsible Sourcing audits conducted by external agencies. As part of corrective actions, workers are interviewed on-site to identify concerns related to child labor and wage discrepancies, ensuring these issues are addressed promptly. Specific measures are undertaken to keep value chain partners informed of your Company's commitment to upholding human rights standards, thereby mitigating any significant risks or concerns.

06

Principle:
Businesses should respect and make efforts to protect and restore the environment
Essential Indicators**1. Details of total energy consumption in Gigajoules (GJ):**

Particulars	FY 2025-26 Current FY	FY 2024-25 Previous FY#
From renewable sources (GJ)		
Total electricity consumption (A)	932,995	853,569
Total fuel consumption (B)	311,601	284,699
Energy consumption through other sources (c)	1,349,100	704,185
Total energy consumed from renewable sources (A+B+C)	2,593,696	1,842,453
From non-renewable sources (GJ)		
Total electricity consumption (D)	5,099	5,044
Total fuel consumption (E)	1,752,023	2,113,814
Energy consumption through other sources (F)	0	-
Total energy consumed from non-renewable sources (D+E+F)	1,757,122	2,118,858
Total energy consumed (A+B+C+D+E+F)	4,350,818	3,961,311
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (GJ/million ₹)	18.86	19.73
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ/million USD)*	389.23	407.62
Energy intensity in terms of physical output (GJ/Ton)	7	7
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

*Calculation for revenue adjusted intensity for Purchase Power Parity is as per the BRSR Core Reporting Standard issued by the Industry Standards Forum in consultation with SEBI on December 20, 2024, with a normative reference to the BRSR Guidance note issued by SEBI for principle-specific guidance.

*The figures of previous year have been regrouped / restated to make them comparative with those of current year wherever considered necessary, in light of the evolving guidances such as the Industry Standards Note on BRSR. The impact of such reclassification/restatement is not material to the BRSR report.

2. Indicate if any independent assessment/evaluation/assurance for energy has been conducted by an external agency. If Yes, provide the name of the agency:

Yes, S.R.Batliloi & Co.LLP, Chartered Accountants

3. 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

4. Provide details of the following disclosures related to water:

Parameter (in Kilolitres)	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year#
Water withdrawal by source [in kiloliters]		
(i) Surface water	677,922	751,913
(ii) Groundwater	1,764,681	1685,577
(iii) Third party water	316,807	228,274
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,759,410	2,665,764
Total volume of water consumption (in kilolitres)	2,405,446	2,240,575

Parameter (in Kilolitres)	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year#
Water intensity per rupee of turnover (Total water consumption in kilolitres/ Revenue from operations in million ₹)	10.43	11.16
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)(Total water consumption in kilolitres / Revenue from operations adjusted for PPP) (kilolitres/million USD)*	215.19	230.55
Water intensity in terms of physical output (kilolitres/ton)	3.7	3.7
Water intensity (optional) – the relevant metric may be selected by the entity		

* Calculation for revenue adjusted intensity for Purchase Power Parity is as per the BRSR Core Reporting Standard issued by the Industry Standards Forum in consultation with SEBI on December 20, 2024, with a normative reference to the BRSR Guidance note issued by SEBI for principle-specific guidance.

#The figures of previous year have been regrouped / restated to make them comparative with those of current year wherever considered necessary, in light of the evolving guidances such as the Industry Standards Note on BRSR. The impact of such reclassification/restatement is not material to the BRSR report.

5. 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, S.R.Batliboi & Co.LLP, Chartered Accountants

6. Provide the following details related to water discharged: Water discharge by destination and level of treatment (in kilolitres):

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
(i) To Surface water		
-- No treatment	0	0
-- With treatment- secondary	266,372	344,589
(ii) To Groundwater	-	-
-- No treatment	0	0
-- With treatment	0	0
(iii) To Seawater	-	-
-- No treatment	0	0
-- With treatment	0	0
(iv) Sent to third-parties	-	-
-- No treatment	0	0
-- With treatment- secondary	87,592	80,600
(v) Others		
-- No treatment	0	0
-- With treatment	0	0
Total water discharged (in kilolitres)	353,964	425,189

7. 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, S.R.Batliboi & Co.LLP, Chartered Accountants

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

Yes, your Company operates nine manufacturing facilities, of which seven are certified Zero Liquid Discharge (ZLD) units. These facilities reuse 100% of treated effluent within the factory premises for process requirements and land or greenbelt maintenance, significantly reducing reliance on freshwater sources. Across all sites, focused efforts are underway to maximize recycling and reuse of treated process water, with the objective of progressively lowering groundwater withdrawal.

At the remaining two factories, stringent water conservation principles have been implemented to minimize freshwater consumption. Limited quantities of treated wastewater are discharged strictly in line with the Consent to Operate (CTO) conditions issued by the Central Pollution Control Board, ensuring full regulatory compliance and environmental safeguards.

Building on these practices, your Company continues to strengthen its water stewardship approach by enhancing operational efficiency, promoting water reuse, and embedding best practice water management across manufacturing operations—reflecting its commitment to responsible resource use, regulatory compliance and long term environmental sustainability.

9. Please provide details of air emissions (other than GHG emissions) by the entity:

Parameter	Unit	Current Financial Year	Previous Financial Year
NOx	kgSOxe	117,605	211,911
SOx	kgSOxe	196,841*	806,382
Particulate matter (PM)	Not Applicable	NA	NA
Persistent organic pollutants (POP)	Not Applicable	NA	NA
Volatile organic compounds (VOC)	Not Applicable	NA	NA
Hazardous air pollutants (HAP)	Not Applicable	NA	NA
Others – please specify in the remark section	Not Applicable	-	-

*Note: Operationalization of biomass boilers contributed to the decrease in SOx emissions.

10. Indicate if any independent assessment/evaluation/assurance for Air emissions has been conducted by an external agency. If Yes, provide the name of the agency:

Yes, S.R.Batliboi & Co.LLP, Chartered Accountants

11. Provide details of greenhouse gas emissions (Scope 1 and Scope 2) in MTCO2e:

Parameter	Unit	FY 2025-26	FY 2024-25
		Current Financial Year	Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	t CO ₂ e	112,200	147,573
Total Scope 2 emissions Location -based (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	t CO ₂ e	200,514*	181,638
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in million ₹)	kgCO ₂ e/ million ₹	1,355	1,640
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP in million USD)**	tCO ₂ e/ million USD	27.97	33.87
Total Scope 1 and Scope 2 emission intensity in terms of physical output	kgCO ₂ e/t	483	548
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	kgCO ₂ e/t		

*Reported under location-based mechanism using CEA (Central Electricity Authority) Factors as per BRSR Guidelines. Whereas, under market-based mechanism, emissions are 16,507 which are only from Purchased Steam from Biomass Boilers.








** Calculation for revenue adjusted intensity for Purchase Power Parity is as per the BRSR Core Reporting Standard issued by the Industry Standards Forum in consultation with SEBI on December 20, 2024, with a normative reference to the BRSR Guidance note issued by SEBI for principle-specific guidance.

12. Indicate if any independent assessment/evaluation/assurance for GHG Emissions (Scope 1 and 2) has been conducted by an external agency. If Yes, provide the name of the agency:

Yes, S.R.Batliboi & Co.LLP, Chartered Accountants

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

Your Company is committed to the strategic decoupling of production growth from its environmental footprint through the optimal utilization of resources and mitigation of greenhouse gas (GHG) emissions across all operational touchpoints. Your Company maintains a relentless focus on enhancing operational efficiencies, ensuring that as it maximizes production volumes, it simultaneously minimizes its consumption of natural resources. Your Company's transition toward a low-carbon manufacturing ecosystem is driven by several key technological interventions:

 <p>1. RENEWABLE ENERGY INTEGRATION</p> <p>To reduce the emission intensity, your Company has moved from LPG to NG which is a cleaner energy source for use in boilers and ovens at Ponda.</p> <p>Your Company continues to use biomass boilers at Moga, Nanjangud, and Sanand facilities and natural gas air heaters in spray driers.</p>	 <p>2. PROCESS OPTIMIZATION</p> <p>The steam optimization in noodle lines and other process parameters optimization requiring steam further helps in driving process efficiency while reducing carbon emissions.</p>	 <p>3. INFRASTRUCTURE EXCELLENCE</p> <p>Your Company's focus extends to the energy generation phase, ensuring that all equipment is utilized at peak efficiency to conserve energy and reduce emissions.</p>
 <p>Cleaner energy. Smarter processes. Efficient operations. Together, we are building a low-carbon tomorrow.</p>   		

14. Provide details related to waste management by the entity for the Current Financial Year:

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Waste generated (in metric tonnes)		
Plastic waste (A)	3,216	2,657
E-waste (B)	149	71
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	38	51
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	2,304	132
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	68,884	68,706
Total (A+B + C + D + E + F + G + H)	74,591	71,617
Waste intensity per rupee of turnover (Total waste generated in kg / Revenue from operations in million ₹)	323	357
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/million USD)*	7	7
Waste intensity in terms of physical output (kg/ton)	115.19	119.40
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of Waste		
(i) Recycled	26,820	28,711
(ii) Re-used	2,803	3,249
(iii) Other recovery operations	44,968	39,657

19. 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:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1	Not Applicable	Not Applicable	Not Applicable	Not Applicable

Your Company's existing operations/offices comply with applicable environmental regulations and operate as per Consent to Operate (CTO) conditions issued by the Central and respective State Pollution Control Boards, from time to time.

Leadership Indicators

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

- (i) **Name of the area:** Moga, Nanjangud, Sanand, Pantnagar
- (ii) **Nature of operations:** Manufacturing
- (iii) **Water withdrawal, consumption and discharge:**

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year#
Water withdrawal by source (in kilolitres)		
(i) Surface water	598,492	664,953
(ii) Groundwater	853,650	823,091
(iii) Third party water	287,102	228,274
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	1,739,244	1,716,318
Total volume of water consumption (in kilolitres)	1,385,280	1,291,129
Water intensity per rupee of turnover (Water consumed / turnover)	6	4.88
Water intensity (optional) – the relevant metric may be selected by the entity		-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
-- No treatment	0	0
-- With treatment- secondary	266,372	344,589
(ii) Into Groundwater		
-- No treatment	0	0
-- With treatment	0	0
(iii) Into Seawater		
-- No treatment	0	0
-- With treatment	0	0
(iv) Sent to third-parties		
-- No treatment	0	0
-- With treatment- secondary	87,592	80,600
(v) Others		
-- No treatment	0	0
-- With treatment- please specify level of treatment	0	0
Total water discharged (in kilolitres)	353,964	425,189

#The figures of previous year have been regrouped / restated to make them comparative with those of current year wherever considered necessary, in light of the evolving guidances such as the Industry Standards Note on BRSR. The impact of such reclassification/restatement is not material to the BRSR report.

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

No

3. Please provide details of total Scope 3 emissions (MTCO2E) & its intensity:

Parameter	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	-	-
Total Scope 3 emissions per rupee of turnover	-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-

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


No

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

Not Applicable

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


Your Company has deployed a series of targeted interventions and state-of-the-art technologies across its manufacturing landscape to optimize resource efficiency and aggressively mitigate its environmental footprint.



Fuel transition for Boiler & Ovens

Shifted from LPG to NG (cleaner energy source) for use in boilers and ovens at confectionary plant


Emissions reduction of **1,200 tCO2e** annually



Waste heat recovery from chillers & air heater

Deployed desuperheaters to recover waste heat from refrigeration plant and heat recovery unit for fuel gas in air heater


Estimated savings of **6,500 GJ** in Energy



Advanced Water Circularity: RO Polisher

Integration of an advanced polishing stage for treated water at the Nanjangud facility to enable industrial reuse


Recovery and reuse of **~117,000 m³** of water in utilities



Water Optimization

Program “**Jal-hi-Jeevan**” at Moga driving water efficiency end-to-end in Operations leveraging digital metering and tools.

30,000 m³ in water savings from 2025 projects



Steam Optimization

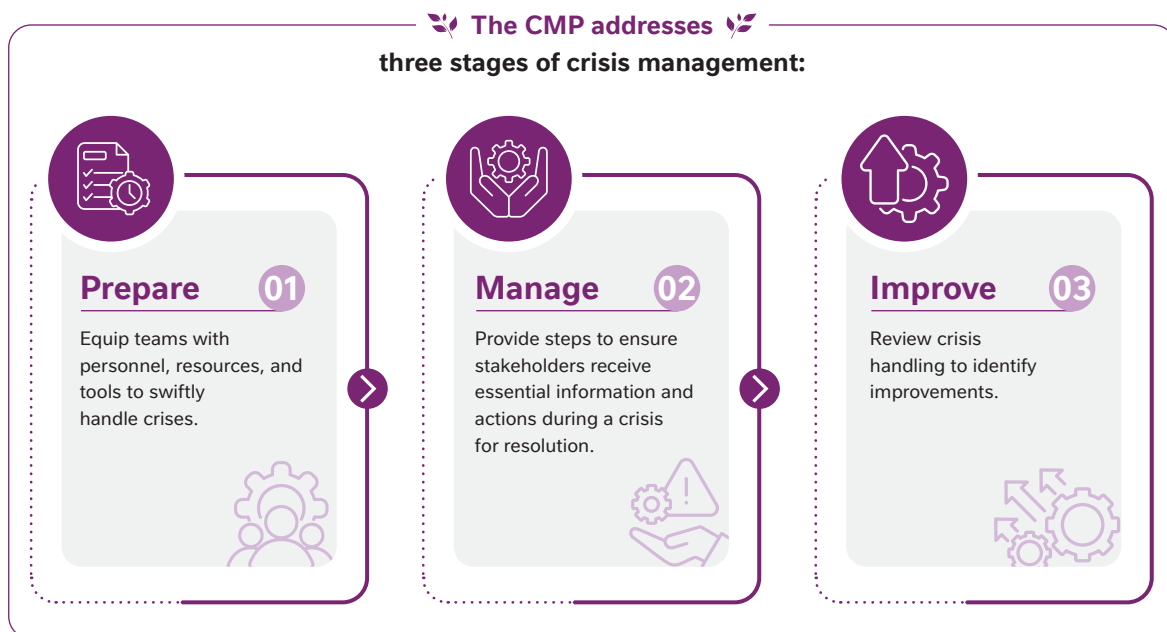
Implementation of Steam Optimization in Noodle Lines using digital tools, reducing thermal losses, and delivering notable energy and water savings

~18,000 Gigajoules in annualized energy savings

7. Does the entity have a business continuity and disaster management plan? If yes, please give details in 100 words or input web link:

Yes, your Company has Business Continuity and Crisis Management Plans to address potential disruptions. The Business Continuity Plan (BCP) ensures systems and processes are adequate to prevent and recover from threats maintaining product and service delivery at pre-defined levels after disruptions. These plans cover all operation aspects and are tested periodically.

A detailed Business Impact Analysis (BIA) addresses various risks, including IT threats, with periodic reviews of risk assessments and mitigation plans. Your Company implements a Business Continuity Plan (BCP) for critical operations to ensure smooth functioning and a Crisis Management Plan (CMP) to guide the Crisis Committee in managing crises.



The Risk Management and Sustainability Initiatives (RMSI) Committee reviews Business Continuity and Crisis Management Plans for different business activities. Your Company regularly trains personnel in effective crisis management, including handling cyber-related issues.

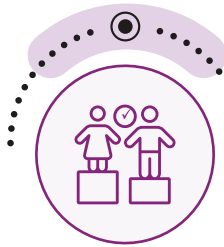
8. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard:

Unsustainable agricultural practices can lead to adverse environmental outcomes, including soil degradation, deforestation, and biodiversity loss, while emissions across the value chain contribute to the growing challenge of climate change. These interconnected risks underscore the importance of continuous improvement in reducing environmental impacts and strengthening resilience. In this context, your Company remains committed not only to upholding its sustainability principles but also to catalyzing positive change across the wider food system.

Your Company's approach is anchored in the Nestlé Responsible Sourcing Core Requirements, which articulate clear expectations on fair treatment, respect for human rights, responsible labour practices, environmental stewardship, and health and safety.

Fair Treatment

Uphold transparency in all practices.



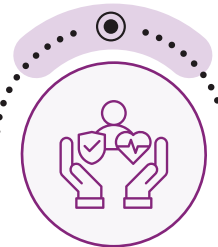
Responsible Labour Practices

Promote fair employment, freedom of association, and safe, inclusive working conditions.



Health and Safety

Prioritize the health and safety of people in operations and communities.



Respect for Human Rights

Uphold transparency in all practices.

Environmental Stewardship

Act to protect natural resources, biodiversity and climate for a sustainable future.



These core requirements guide sourcing decisions, partnerships and continuous improvement across value chain.

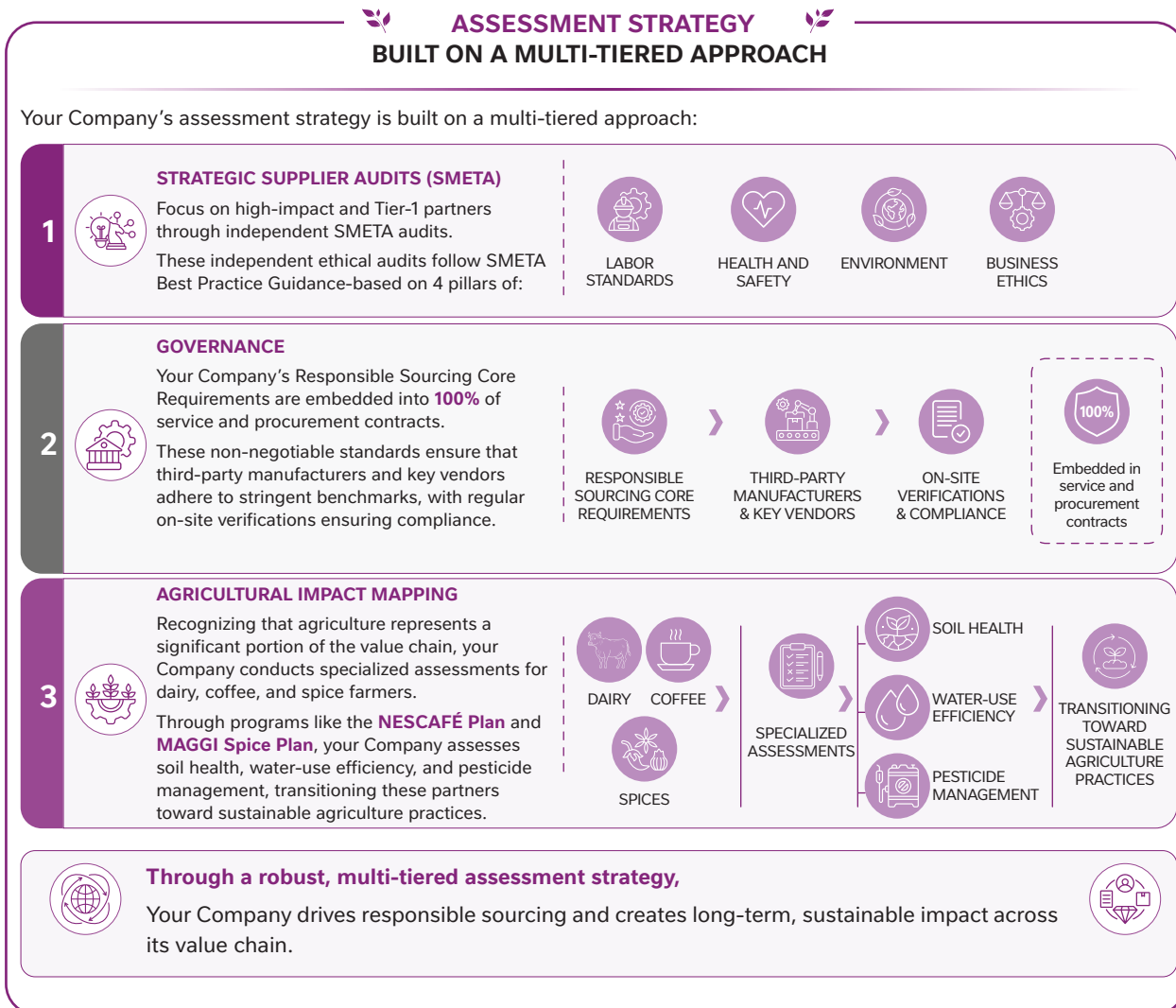
These requirements are embedded across the supply chain and are formally shared with, acknowledged by, and applicable to all suppliers, service providers, and business partners. Recognizing the scale and diversity of its operations, your Company places strong emphasis on integrating sustainability and resilience across its value chain. A structured and robust due diligence process is followed prior to onboarding suppliers and service providers, including proactive communication of sustainability expectations and formal commitments through contractual arrangements. Your Company retains the right to assess and verify compliance with these requirements at any stage through appropriate audits, assessments, and corrective action processes. Your Company works closely with farmers, suppliers, and partners to support the transition towards more resilient and sustainable agricultural systems. Ongoing engagement focuses on promoting sustainable agriculture practices such as regenerative agriculture, efficient water management, integrated pest management, and improved soil health, contributing to long term productivity, climate resilience, and livelihoods.

In parallel, your Company continues to advance sustainability across its manufacturing, packaging, and logistics operations. Across its nine factories, efforts are focused on resource efficiency, waste reduction, and responsible packaging solutions. The logistics strategy emphasizes minimising environmental impact through route optimisation, modal shifts, adoption of alternative fuels, and improved vehicle utilization.

Your Company enhanced its sustainable logistics initiatives by increasing the use of railways for long haul transportation, expanding the deployment of vehicles powered by alternative fuels such as CNG and LNG, and scaling up the use of electric vehicles for distribution. The increased use of higher capacity vehicles, improved payload utilization, and diversification of transport modes have collectively contributed to optimizing the distribution value chain and reducing emissions intensity. Key measures undertaken include an increase in the share of larger size vehicles to, expansion of railway usage from 0% in 2019 to 5% during the reporting period.

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

Your Company recognizes that its environmental footprint extends far beyond its factory gates. Guided by its [Net Zero Roadmap](#) and the [Nestlé Policy on Environmental Sustainability](#), your Company has institutionalized an assessment framework to ensure its value chain partners mirror its commitment to environmental stewardship. Your Company views these assessments not merely as audits, but as a collaborative tool to drive decarbonization, water security, and waste reduction across the ecosystem. In the reporting year, **86%** of your Company’s value chain partners were assessed for environmental impacts.



10. How many Green Credits have been generated or procured?

- a. Generated by the Company - NIL
- b. Procured by the top ten (in terms of value of purchases and sales, respectively) value chain partners - NIL

07

Principle:

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

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

Nine (9)

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National/International)
1	The Associated Chambers of Commerce and Industry of India (ASSOCHAM)	National
2	All India Food Processors Association (AIFPA)	National
3	Confederation of Indian Industry (CII)	National
4	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
5	PHD Chamber of Commerce and Industry (PHDCCI)	National
6	Waste Efficient Collection and Recycling Efforts (WeCare)	National
7	The Institute of Company Secretaries of India (ICSI)	National
8	Advertising Standards Council of India (ASCI)	National
9	Public Affairs Forum of India (PAFI)	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:

S. No.	Name of authority	Brief of the case	Corrective action taken
1	Not applicable	Not applicable	Not applicable

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board	Web Link, if available
1	Your Company works on public health topics such as Front of Pack Labelling (FOPL) with government / regulatory authorities taking consumer interests into consideration.	Your Company engaged with food authorities, industry associations for development of balanced regulations. Your Company's engagement with relevant authorities is guided by the values of commitment, integrity, and transparency.	Yes	As and when required	https://fssai.gov.in/upload/uploadfiles/files/Draft_Notification_HFSS_20_09_2022.pdf
2	Your Company works on Plastic Waste Management agenda that includes compliance to the regulations PWMR, 2016, EPR implementation strategies and sustainable packaging.	Your Company engaged with government authorities (MoEFCC, & CPCB) and industry associations for development of balanced regulations.	Yes	As and when required	https://moef.gov.in

08

Principle:**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:**

S. No.	Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
1	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

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

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

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

Creating Shared Value (CSV) is the strategic engine of your Company's long-term success, built on the conviction that shareholder value is inextricably linked to societal prosperity. This commitment is anchored in a non-negotiable foundation of ethical compliance and a culture of mutual respect, ensuring that business growth remains intrinsically tied to environmental and social sustainability. Your Company maintains a dynamic, multi-layered engagement ecosystem where NGO and implementing partners utilize localized grievance redressal systems to capture and resolve community concerns at the point of impact. Through structured dialogues, community meetings, and consultation sessions, a transparent platform is provided to stakeholders to share feedback.

**SPEAK UP**

Your voice, Our responsibility

To ensure absolute accountability, your Company also offers the 'Speak Up' platform, an independent, third-party-operated channel for any stakeholder to **securely report grievances**, all of which are meticulously recorded and investigated.

Reflecting the efficacy of these localized resolution frameworks, no grievances were escalated via your Company's partners during the reporting period. By periodically revisiting the shifting needs of the communities through these engagements, your Company ensures that emerging priorities are directly integrated into the design and evolution of its societal initiatives.

4. Input material sourced from suppliers (by value):

Category	Current Financial Year	Previous Financial Year
Directly sourced from MSMEs/ small producers	25%	23%
Sourced directly from within India	86%	89%

5. **Job creation in smaller towns- Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis) in the following locations, as % of total wage cost. (Categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan):**

Location	Current Financial Year	Previous Financial Year
Rural	1%	1%
Semi-Urban	16%	28%
Urban	29%	19%
Metropolitan	54%	52%

Your Company is committed to enabling an inclusive economic growth by creating jobs across diverse geographies, including rural and semi-urban regions, in line with its Creating Shared Value (CSV) approach. Your Company continues to expand employment opportunities in manufacturing locations, branch offices, sales territories, and supplier ecosystems located beyond metropolitan centres.

Leadership Indicators

1. **If any Social Impact Assessments have been reported in EI-1, please provide details of actions taken to mitigate any negative social impacts identified:**

S. No.	Details of negative social impact identified	Corrective action taken
1	Not Applicable	Not Applicable

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

S. No.	State	Aspirational District	Amount spent (In ₹)
1	Andhra Pradesh	Visakhapatnam, Vizag	The total amount spent is part of the Annual Action Plan for the year and the breakup is provided in the Annual Report on CSR activities of the Company provided under Annexure 2 of the Annual Report.
2	Assam	Barpeta, Darrang	
3	Bihar	Jamui, Khagaria, Katihar, Muzaffarpur, Gaya, Sitamarhi, Sheikhpura	
4	Chhattisgarh	Mahasamund, Korba	
5	Jharkhand	East Singhbhum, Ranchi, Hazaribagh, Sahebganj	
6	Haryana	Nuh	
7	Himachal Pradesh	Chamba	
8	Karnataka	Raichur	
9	Kerala	Wayanad	
10	Madhya Pradesh	Rajgarh, Vidisha, Khandwa	
11	Maharashtra	Gadchiroli	
12	Odisha	Balangir, Kalahandi	
13	Punjab	Moga, Ferozpur	
14	Rajasthan	Dholpur, Karauli, Jaisalmer	
15	Tamil Nadu	Ramanathapuram, Virudhunagar	
16	Telangana	Asifabad, Bhadradi Kothagudem	
17	Uttarakhand	Udham Singh Nagar	
18	Uttar Pradesh	Bahraich, Chitrakoot, Fatehpur, Sonbhadra	

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

While your Company does not have a formal preferential procurement policy, it has institutionalized inclusive sourcing and supplier engagement practices that enable the meaningful participation of smallholder farmers—many of whom belong to vulnerable or marginalized groups—across key agricultural value chains. Your Company works in close partnership with farming communities to build long term, resilient

and sustainable sourcing ecosystems, with a strong focus on livelihood security, productivity enhancement and environmental stewardship. A clear emphasis on local sourcing of raw materials strengthens rural economies, reduces dependency on imports and reinforces community development outcomes.

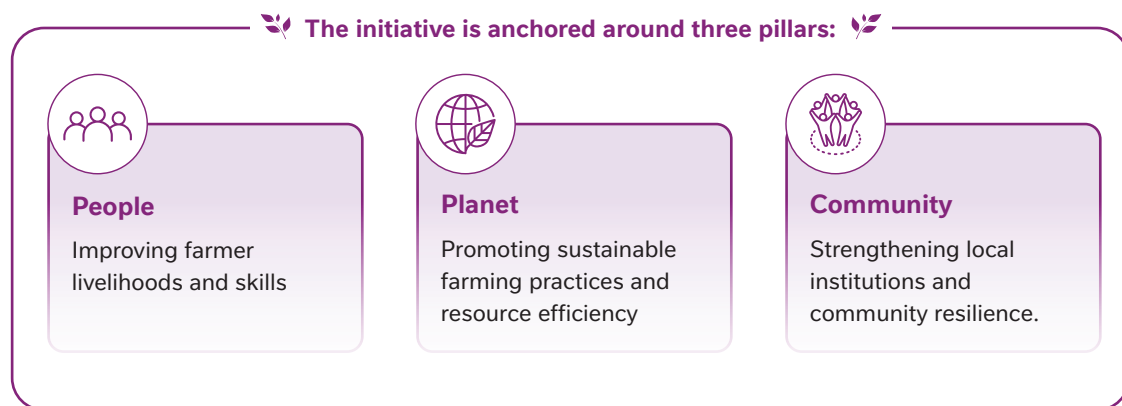
Sustainable Dairy Programme: Through the Sustainable Dairy Programme anchored in the Nestlé Milk District Model, your Company has built a robust, locally embedded dairy ecosystem spanning ~2,200 villages and engaging 70,000+ dairy farmers, providing assured market access, stable incomes and structured technical support across milk sheds such as Moga, Punjab and Samalkha, Haryana. The programme is designed to address systemic challenges in dairy farming, including low productivity, inadequate farm infrastructure, limited access to quality feed and fodder, high greenhouse gas (GHG) emissions, gaps in technical know-how and restricted access to finance.

The programme is driven by four (4) key interlinked enablers:

- **Farm Transformation & Expansion** – ~1,400 farms are on the transformation journey, contributing ~40% of the Company’s fresh milk supply, with average milk supply per farm increasing between 2022 and 2025.
- **Manure Management** – enables circularity and emissions reduction through deployment of cumulative ~6,200 biodigesters (including 6,000 small and 200 large units).
- **Regenerative Agriculture** – strengthens soil health, water efficiency and climate resilience
- **Afforestation** – contributes to biodiversity enhancement and carbon sequestration with 1 million saplings planted across dairy farm premises of 15,000+ farmers, using native and climate-resilient species.

Collectively, these interventions have helped improve farmer incomes, reduce environmental footprint and enhance the overall sustainability of your Company’s dairy value chain.

NESCAFÉ Plan: Launched in 2012, the NESCAFÉ Plan represents a long-standing commitment to Create Shared Value (CSV) in the coffee sector, benefiting farmers, communities and the environment. The programme focuses on making coffee farming more viable, attractive and future-ready, while securing a long-term supply of quality green coffee and reducing the environmental footprint of production.



Through the Farmer Connect approach under the NESCAFÉ Plan, your Company is advancing a climate-resilient and resource-efficient coffee supply chain. The NESCAFÉ Plan operates across key coffee growing regions of Tamil Nadu, Kerala and Karnataka and currently spans over 37,000 hectares, engaging approximately 5,500 farmers and delivering 100% sustainably certified green coffee in 2025. Farmer capability building is driven through structured training and technical support, supported by on-ground demonstrations at the NESCAFÉ Demo Farm and Training Centre in Kodagu, contributing to improved productivity and climate resilience. Sustainability and traceability are strengthened through alignment with the 4C certification framework, ensuring end-to-end responsible sourcing. In collaboration with the Coffee Board of India, the programme also supports varietal improvement trials, including the introduction of advanced planting material from Nestlé R&D centres, a global network of Nestlé Group.

The initiative is anchored in the principles of regenerative agriculture, with a focus on restoring soil health, improving water stewardship, and enhancing biodiversity through practices such as agroforestry, beekeeping, and efficient on-farm water management. Regenerative agriculture is a core strategy to futureproof the sourcing of ingredients, supporting farmer livelihoods and reducing your Company's environmental footprint. These efforts contribute directly to reduced pressure on natural resources, enhanced farmer livelihoods and a more sustainable and resilient coffee supply chain, while supporting your Company's climate commitments to halve greenhouse gas emissions by 2030 and achieve net zero by 2050.

MAGGI Spice Plan: Under the MAGGI Spice Plan, your Company sources key spices through suppliers operating Backward Integration Programmes (BIP) with robust traceability systems and Integrated Pest Management (IPM) practices in place. These programmes ensure close farmer engagement through regular field extension support, agronomist visits, data based monitoring and compliance with Maximum Residue Limits (MRL) to safeguard food safety. The approach provides a strong foundation for the adoption of Good Agricultural Practices (GAP) and enables suppliers to act as critical partners in building responsibly sourced, transparent and resilient spice supply chains. Your Company's Agri Supplier Development Team works through the Nestlé – Business Partners – Project Farmers model to strengthen local sourcing, reduce reliance on imports and create shared value, while supporting compliance and long term farmer capability building.

While a formal preferential procurement policy is not in place, your Company continues to strengthen its inclusive sourcing approach by:

- Deepening engagement with smallholder and vulnerable farming communities through structured capacity building and technical assistance
- Expanding traceability and farm level monitoring across key raw materials
- Strengthening supplier accountability on social, environmental and food safety standards
- Exploring opportunities to further integrate inclusion and livelihood considerations within supplier development frameworks.

These efforts collectively reflect your Company's commitment to inclusive growth, responsible sourcing and sustainable value chain development, aligned with its long-term sustainability strategy.

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

Your Company strengthens its supply chain resilience by integrating Responsible Sourcing Core Requirements as a strategic mandate for all value chain partners, ensuring a sustainable, long-term flow of quality materials and services. Your Company is deeply committed to empowering the farming communities—particularly those in climate-vulnerable regions—by building their adaptive capacity against systemic risks such as water stress and extreme weather events. Through targeted interventions, it strives to enhance the productivity of these farmers by institutionalizing sustainable practices, promoting safety, and leveraging digital traceability. This collaborative approach is central to your Company's goal of scaling the procurement of responsibly sourced commodities, including fresh milk, wheat, rice, spices, palm oil, cocoa, and green coffee. By transitioning these farmers from subsistence to sustainable commercial resilience, your Company drives inclusive economic development across its agricultural footprint.

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

Your Company engages with small, medium, and micro suppliers under MSME category.



About **25%** by Value is sourced from **MSME**

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

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

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

S. No.	Name of authority	Brief of the Case	Corrective action taken
1	Not Applicable	Not Applicable	Not Applicable

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects (direct beneficiaries)	% of beneficiaries from vulnerable and marginalized groups
1	Nestlé Healthy Kids Programme (adolescents and parents)	191,950	100%
2	Project Jagriti	638,000	100%
3	Water	190,000	100%
4	Sanitation	68,000	100%
5	Project Serve Safe Food	28,900	100%
6	Project Jigyasa	19,500	100%
7	Project Hilldaari	1,500	100%
8	Project Vriddhi	49,500	100%
9	Feeding Support Programme	50,000	100%

Guided by the principle of Creating Shared Value (CSV), your Company operates with a strategic focus on the evolving needs of the communities it serves to actively catalyze positive transformation and maximize social equity. Aligned with your Company's CSR Policy, it implements societal projects that deliver positive outcomes, ranging from health and nutrition awareness to plastic waste management and village adoption for sustainable development. These efforts are bolstered by infrastructure-led interventions, such as providing clean drinking water and sanitation facilities, alongside economic empowerment initiatives like upskilling street food vendors and expanding hands-on science education. Your Company collaborates with credible NGOs, implementing partners, and government authorities, ensuring that its presence contributes to the holistic well-being and long-term resilience of society.

09

Principle:

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:**

Your Company remains steadfast in its commitment to quality and consumer trust. Your Company's consumer care and response management system is a robust, 24x7 ecosystem designed to transform feedback into actionable insights, ensuring that it delivers on its commitment of "Good Food, Good Life."

1. Multi-Channel Accessibility and Technology Integration: Your Company has established a seamless, multi-channel gateway that allows consumers to connect at any time through their preferred medium. Recognizing the diversity of its consumer base, your Company provide:

- Voice & Digital Touchpoints: A dedicated Toll-Free number, email, and the Company website.
- Modern Engagement: Active engagement via Social Media (Twitter, Facebook, Instagram).
- Future-Ready Tech: Actively integrating generative and conversational AI to enhance responsiveness, providing efficient and tailored interactions that elevate the consumer journey.

2. Standardized Resolution Process & Global Alignment: In alignment with Nestlé's Global Consumer Contact Management Policy, every feedback follows a standardized, high-quality resolution process:

- Specialized Handling: Dedicated service desks staffed by trained specialists handle category-specific inquiries (e.g., Infant Nutrition, Prepared Dishes).
- Technical Investigation: Quality-related feedback is routed to factory-level Quality Assurance (QA) teams for Root Cause Analysis (RCA).
- Closing the Loop: Your Company's process ensures a "Close-Loop" resolution, where it confirms consumer satisfaction before a case is officially marked as resolved.

3. Analytics: Your Company has implemented advanced social media listening and analytics tools to monitor and analyze conversations across social media and the web. This allows for quick insights into consumer sentiment and trends, enabling your Company to respond effectively to consumer needs and preferences. The integration of social listening capabilities supports proactive engagement and helps in crisis management by monitoring consumer mentions and addressing issues before they escalate.

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

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	47%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

Your Company views food labeling as a critical touchpoint for consumer trust and public health advocacy. Beyond regulatory mandates, it utilizes its product footprint to drive "Right to Information" by ensuring that all of the key market offerings provide clear, actionable guidance on safe usage and responsible disposal. By integrating digital transparency tools, such as on-pack QR codes, we are bridging the gap between physical products and deep-dive nutritional data, empowering consumers to make informed wellness decisions in a rapidly evolving marketplace.

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	No pending complaint for the reporting period	0	0	No pending complaint for the reporting period
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Other	12,819	0		14,064	0	

The table above includes all consumer queries, product related information & complaints, and services, received through phone, emails, chats, social media or website or Speak Up platform. All complaints are processed as per the internal policies and procedures.

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

Category	Number	Reasons for recall
Voluntary recalls	0	Not applicable
Forced recalls	0	Not applicable

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. Your Company operates with a resilient CyberSecurity Risk Framework, a standardized architecture deployed across the Nestlé Group to identify and neutralize emerging information security threats. This defense-in-depth strategy is anchored by an ISO 27001:2022 certified Information Security Management System, ensuring a globally recognized approach to monitoring and mitigating vulnerabilities in the digital landscape.

Strategic Governance of Privacy and Data Ethics: Your Company views data privacy as a foundational trust exercise. Beyond mere compliance with Indian data protection laws, your Company integrates "Privacy-by-Design" into its operational lifecycle through the following strategic pillars:

- Proactive Risk Management: Conducting comprehensive Privacy Impact Assessments (PIA) and Vendor Privacy Risk Assessments as mandatory components of due diligence.
- Maturity Benchmarking: Participating in the global Nestlé Privacy Program and maturity self-assessments to align with international best practices.
- Capacity Building: Deploying compulsory Data Privacy iLearn modules to ensure its workforce is the first line of defense in protecting stakeholder data.
- Ethical Sourcing: Embedding data ethics into the Nestlé Responsible Sourcing Core Requirements, ensuring value chain partners mirror high standards.
- Executive Oversight: During the reporting period, the Risk Management and Sustainability Initiatives (RMSI) Committee conducted a deep-dive review of your Company's Cyber Security Risk Framework and its associated mitigation measures to ensure long-term resilience.

6. Provide details of any corrective actions taken or underway on issues relating to any of the following: i. Advertising; ii. Delivery of essential services; iii. Cyber security and data privacy of customers; iv. Re-occurrence of instances of product recalls v. penalty / action taken by regulatory authorities on safety of products / services:

Maintaining an unblemished record of compliance, your Company reported zero penalties or adverse actions from any regulatory authority concerning product safety, advertising standards, cybersecurity, or data privacy during the period under review. This achievement is underpinned by a robust governance architecture that harmonizes global industry best practices with strict adherence to the Information Technology (IT) Act and evolving judicial precedents. Your Company remains ahead of the regulatory curve by actively transitioning its frameworks to ensure full alignment with the Digital Personal Data Protection (DPDP) Act, 2023, while maintaining stringent reporting protocols for cyber incidents as mandated by CERT-In. By treating data integrity and ethical advertising as core consumer trust pillars, your Company ensures that its digital resilience evolves in lockstep with technological advancement, safeguarding stakeholders' interests in an increasingly complex threat landscape.



Uncompromising Compliance

0 Penalties & 100% Alignment with **CERT-In** and **DPDP 2023** Readiness Frameworks

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches- **NIL**
- b. Percentage of data breaches involving personally identifiable information of customers- **NIL**
- c. Impact, if any, of the data breaches- **NIL**

Leadership Indicators

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

Products/Initiative	Link
Corporate Website	nestle.in
Brand Website	Nescafe.com/IN
Brand Website	mytoddler.in
Brand Website	nestleprofessional.in
Brand Website	purina.in
Brand Website	maggi.in
Brand Website	enescafe.in
Brand Website	milkmaid.in
Corporate Website (Service)	Asknestle.in

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

Your Company considers every product package and consumer touchpoint as a platform for health and nutrition education. Its approach to consumer education is rooted in the purpose of *unlocking the power of food and beverages to enhance the quality of life for everyone, today and for generations to come*. Building on an established 24x7 consumer service helpline, your Company has transitioned towards a 'Digitally-Enabled Transparency' model. We recognize that 'Safe and Responsible Usage' extends beyond the kitchen; it encompasses informed portion control and the understanding of nutritional profiles. By integrating QR-led insights and adhering to voluntary

marketing codes, your Company empowers its consumers to make decisions that align with their personal health and wellness goals, thereby reinforcing the trust placed in brands like MAGGI, MILO, and NESCAFÉ.

1. Holistic Product Labelling & Visual Cues: Your Company utilizes its packaging as the primary vehicle for education, ensuring that information is not only present but also intuitive and actionable.

- Nestlé Nutritional Compass (NNC): Beyond mandatory tables, your Company's proprietary NNC provides a clear explanation of the nutritional value, ingredients, and health benefits of the product.
- Guideline Daily Amount (GDA): Your Company voluntarily provides GDA labelling on its relevant portfolio to help consumers understand the contribution of a serving to their daily dietary needs.
- Portion Guidance: To discourage overconsumption and promote balanced diets, your Company includes portion information on its relevant categories.

2. Digital Transparency: "Beyond the Label"

Recognizing the shift toward digital-first consumers, your Company has scaled its digital education ecosystem:

- QR Code Integration: By scanning on-pack QR codes, consumers access the 'Beyond the Label' platform, which offers detailed insights into preparation methods (to ensure food safety at home), recipe ideas for balanced meals etc.
- Web-Based Education: Your Company's brand websites (e.g., AskNestlé) serve as a repository of science-based information on maternal nutrition, child growth, and healthy living.

3. Responsive 24x7 Consumer Engagement

Your Company's 24x7 Consumer Care Setup acts as a two-way educational channel:

- Specialized Support: Your Company's helplines are staffed by trained experts who assist consumers with queries ranging from allergen information to the correct storage of infant nutrition products, ensuring safe usage.
- Multilingual Reach: Support is provided in multiple Indian languages to ensure inclusivity and clarity across diverse geographies.

4. Responsible Marketing & Communication Codes: Your Company adhere to the strictest voluntary codes to ensure its marketing remains an educational tool:

- Compliance: 100% of marketing communications comply with the ASCI (Advertising Standards Council of India) Code and FSSAI regulations.
- Nestlé Marketing Communication to Children (MCC) Policy: Your Company maintains strict standards for marketing to children, ensuring that the communication promotes healthy lifestyles and does not encourage "pester power" or over consumption.

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

While your Company is not categorized under the provision of "essential services", as per regulatory definitions, it recognizes that its products are essential to the daily nutrition and well-being of millions of households. Your Company maintains a proactive and multi-layered communication framework to ensure transparency in the event of any supply chain or product disruptions.

Building on its previous year's commitment, your Company has further strengthened the Business Continuity Planning (BCP) to ensure that stakeholders are notified in real-time. Its mechanisms include:









1. Formal and Regulatory Disclosures: In the event of a significant disruption (e.g., factory lockdowns, logistics strikes, or large-scale product withdrawals), your Company utilizes formal channels to prevent market misinformation:

- Stock Exchange Disclosures: Immediate notifications to BSE and NSE under Regulation 30 of SEBI (LODR).
- Communication to media: Dissemination to national and regional media on a reactive basis.

2. **Direct Consumer Engagement Channels:** Your Company operates on a robust Consumer Engagement Services (CES). These channels serve as both a feedback loop and a broadcast mechanism:
 - Toll-Free Helplines & WhatsApp: Real-time query resolution and status updates for consumers.
 - Tell Us Portal: A dedicated external communication channel for reporting compliance issues and seeking information.
 - QR Code Integration: Most of your Company's packaging now includes QR codes that lead to digital landing pages where product-specific availability or safety updates can be shared instantly.
3. **Digital and Social Advocacy:** Leveraging your Company's digital footprint to reach the rural and semi-urban landscape:
 - Social Media Monitoring: Active engagement through official handles (X, Facebook, Instagram) to address consumer anxiety during regional supply gaps.
4. **Supply Chain & Distribution Synergy:** To prevent disruptions, your Company maintains a synchronous link with its distribution network:
 - Distributor Management System (DMS): Real-time tracking across 209,000+ villages and 1.5 million+ retail outlets to identify and communicate local stock-outs or logistics hurdles before they impact the end consumer.

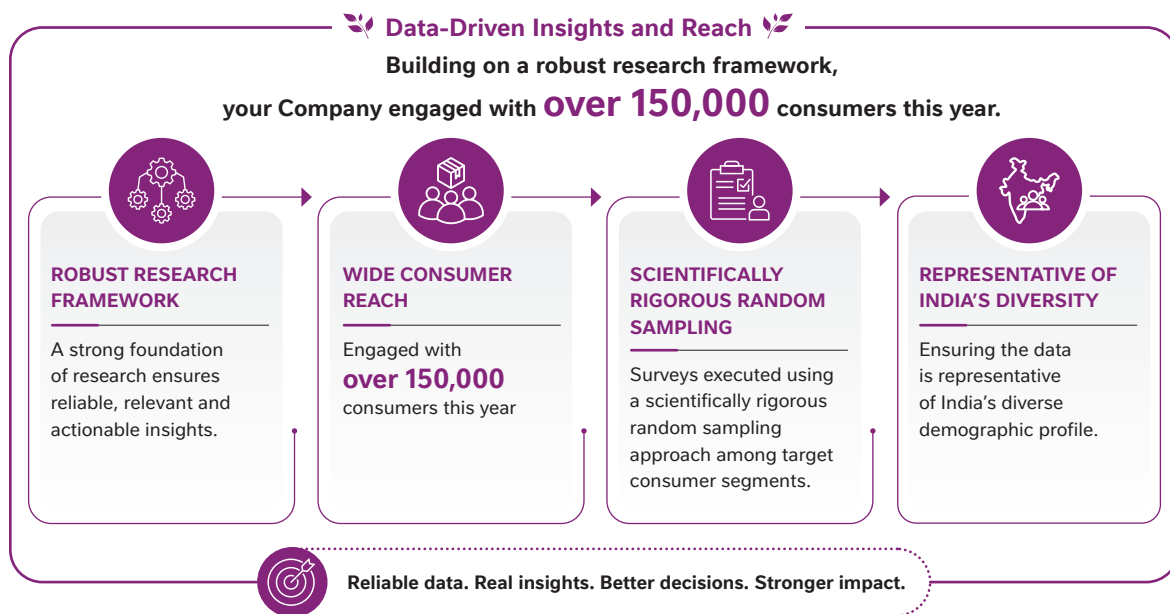
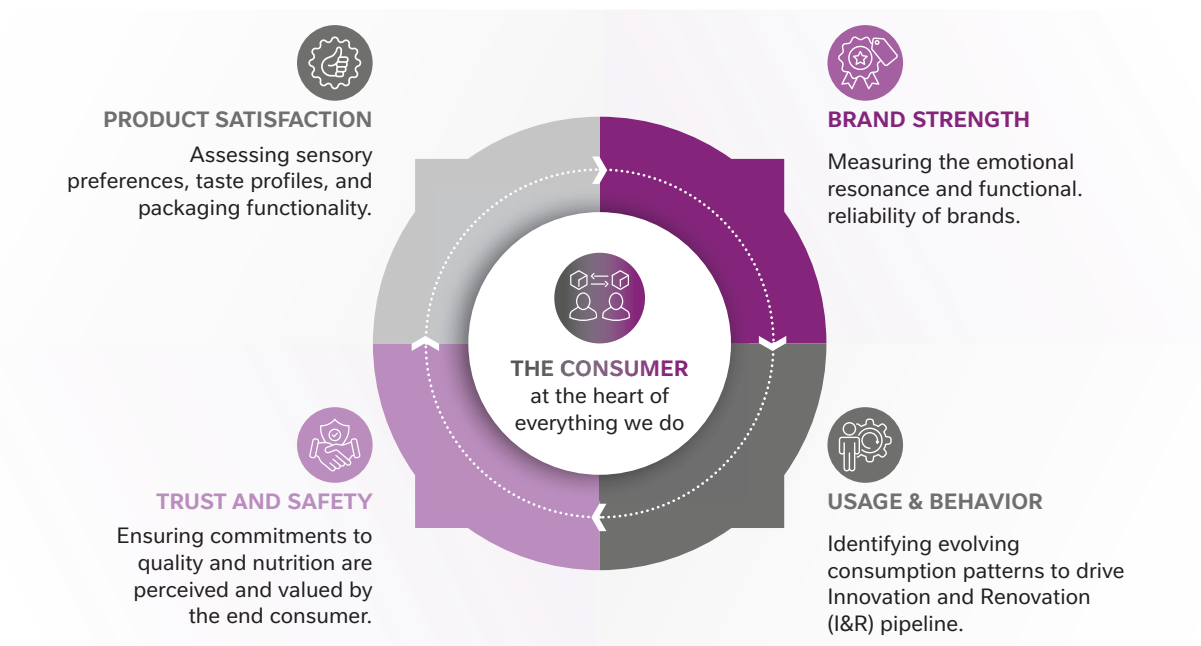
4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity,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

Your Company believes in empowering consumers through radical transparency, which is a key pillar of its commitment to 'Good Food, Good Life'. While your Company complies with all mandatory labelling and advertising laws, voluntarily, additional disclosures - to help consumers make informed and responsible choices, are implemented. A primary example is the inclusion of the Guideline Daily Amount (GDA) front-of-pack labelling system for relevant products.

 <p>Front-of-Pack (FOP) Labelling</p>	 <p>Voluntary implementation of the Guideline Daily Amount (GDA) Labelling System on the front of the pack. This provides a quick reference on the daily intake contribution of key nutrients per serving.</p>	 <p>100% of all relevant product categories/packs (have appropriate FOP GDA labeling).</p>
 <p>Portion Guidance</p>	 <p>Going beyond simple serving size, Portion Guidance is included on all labels to advise consumers on responsible consumption and assist in managing overall dietary intake.</p>	 <p>100% Included on 100% of all relevant single-serve and multi-serve products.</p>
 <p>These value-add disclosures reflect your Company's commitment to transparency, empowering consumers to make informed and healthier choices.</p> 		

Driven by the purpose of "Good Food, Good Life," your Company views consumer satisfaction not merely as a metric, but as a catalyst for its Creating Shared Value (CSV) journey. Your Company believes that maintaining a transparent and continuous feedback loop is essential to upholding the trust placed in iconic brands. During the reporting period, your Company conducted extensive and multi-dimensional consumer research to gauge satisfaction across its entire product portfolio—including Prepared Dishes, Milk Products and Nutrition, Beverages, and Confectionery. Central to this effort was the Periodic Tracking Studies (PTS) and Brand Health

Trackers (BHT), which provided a granular understanding of consumer sentiment across the rural and semi-urban landscape.



Closing the Loop: The insights gathered from these interactions are integrated into your Company's business strategy, enabling refinement of its product formulations, to better serve the nutritional needs of its consumers. Furthermore, your Company's Consumer Engagement Services (CES) complements these formal surveys by providing real-time feedback.

In FY 2025-26, your Company maintained a 100% response/resolution rate for consumer queries/complaints, reinforcing your Company's commitment to excellence. By triangulating data from satisfaction surveys, digital sentiment analysis, and direct engagement channels, your Company ensures that its products continue to deliver value while contributing to the health and well-being of the nation, while fully protecting the intent of the consumers and complying with the regulatory requirements.

ANNEXURE - 3B TO THE BOARD'S REPORT

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN NESTLE INDIA LIMITED'S BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

To the Board of Directors of Nestle India Limited

1. We have undertaken to perform a reasonable assurance engagement, for Nestle India Limited ("the Company") vide our engagement agreement dated March 09, 2026, in respect of the agreed Sustainability Information listed in the "Identified Sustainability Information" paragraph below in accordance with the criteria stated in the "Criteria" paragraph below. The identified Sustainability Information is included in the Business Responsibility And Sustainability Report ("BRSR") of the Company for the year ended March 31, 2026 pursuant to the requirement of Regulation 34(2)(f) of the Securities and Exchange Board of India's ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "LODR Regulations"). This engagement was conducted by a multidisciplinary team including assurance practitioners and specialists.

Identified Sustainability Information

2. The Identified Sustainability Information for the year ended March 31, 2026 is BRSR Core (sub-set of BRSR), the attributes of which are summarised in Appendix 1 to this report. The Reporting Boundary for BRSR is on standalone basis as disclosed under Question No. 13 of Section A: General Disclosures of the BRSR.
3. Our reasonable assurance engagement was with respect to the year ended for the year ended March 31, 2026 information only and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR (i.e. non- BRSR Core attributes) and, therefore, do not express any opinion thereon.

Criteria

4. The Criteria used by the Company to prepare the Identified Sustainability Information is as under:
 - i. Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;
 - ii. Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, and Industry Standard on Reporting BRSR Core per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024.

Management's Responsibility

5. The Company's management is responsible for selecting or establishing suitable criteria for preparing the Identified Sustainability Information including the reporting boundary of BRSR, taking into account applicable laws and regulations including the SEBI circular, related to reporting on the Identified Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error. The Management and the Board of Directors of the Company are also responsible for overseeing the Company's compliance with the requirements of LODR Regulations and the SEBI Circular in relation to the BRSR.

Inherent limitations

6. The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities.
7. Measurement of certain amounts and BRSR Core metrics, some of which are estimates, is subject to inherent measurement uncertainty, for example, GHG emissions, water footprint, energy footprint, waste. Obtaining sufficient appropriate evidence to support our opinion does not reduce the uncertainty in the amounts and metrics.

Our Independence and Quality Control

8. We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India and the SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.
9. We apply Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our Responsibility

10. Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information listed in Appendix 1 based on the procedures we have performed and evidence we have obtained.
11. We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India. This standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information are prepared, in all material respects, in accordance with the Reporting Criteria. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.
12. The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Below is the informative summary of the procedures performed by us:

- obtained an understanding of the Identified Sustainability Information and related disclosures.
- obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information.
- made inquiries of Company's management, including those responsible for preparing the BRSR report, finance team, human resource team amongst others and those with the responsibility for managing the Company's BRSR.
- obtained an understanding and performed an evaluation of the design of the key processes and controls for recording, processing and reporting on the Identified Sustainability Information on sample basis of different offices. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of internal controls.
- based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures.
- performed substantive testing on a sample basis of the Identified Sustainability Information to verify that the data had been appropriately measured with the underlying documents recorded, collated and reported. This includes reconciling the Identified Sustainability Information with the underlying records and recalculation on a sample basis.
- where applicable, for the Identified Sustainability Information in the BRSR, we have relied on the information in the audited standalone financial statements of the Company for the year ended March 31, 2026 and the underlying trial balance.
- evaluated the reasonableness and appropriateness of significant estimates and judgements made by the management in the preparation of the Identified Sustainability Information.
- obtained representations from Company's management.

We also performed such other procedures as we considered necessary in the circumstances.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

Exclusions

13. Our assurance scope excludes the following and therefore we do not express an opinion on the same:
- Operations of the Company other than the Identified Sustainability Information.
 - Aspects of the BRSR and the data/information (qualitative or quantitative) included in the BRSR other than the Identified Sustainability Information;
 - Data and information outside the defined reporting period i.e., April 01, 2025 to March 31, 2026;
 - The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

Other Information

14. The Company's management is responsible for the other information. The other information comprises the information included within the BRSR other than Identified Sustainability Information and our independent assurance report dated April 21, 2026 thereon.
15. Our opinion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon. In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion

16. Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information listed in Appendix 1 for the year ended March 31, 2026 (as stated under "Identified Sustainability Information") are prepared in all material respects, in accordance with the criteria (as stated under "Criteria").

Restriction on use

17. Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of Nestle India Limited at the request of the Company solely, to assist the Company in reporting on its sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Reasonable Assurance Report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For **S.R. Batliboi & CO. LLP**

Chartered Accountants

Firm's Registration No.: 301003E/E300005

Pankaj Chadha

Partner

Membership No.: 091813

UDIN: 26091813LTPZFR9700

Place of Signature: Gurugram

Date: April 21, 2026

Appendix-1

Identified Sustainability Information (BRSR Core KPIs)			
S. No	Attribute	Principle and indicator reference	Parameter
1	Green-house gas (GHG) footprint	Principle 6, E-7	<ol style="list-style-type: none"> 1. Total Scope 1 and scope 2 emissions 2. GHG Emission Intensity (Scope 1 +2) per rupee of turnover adjusted for Purchasing Power Parity (PPP) and in terms of physical output or services
2	Water footprint	Principle 6, E-3 and E-4	<ol style="list-style-type: none"> 1. Total water consumption 2. Water consumption intensity per rupee of turnover adjusted for PPP and in terms of physical output or services 3. Water Discharge by destination and levels of Treatment
3	Energy footprint	Principle 6, E-1	<ol style="list-style-type: none"> 1. Total energy consumed. 2. Percentage of energy consumed from renewable sources 3. Energy intensity per rupee of turnover adjusted for PPP and in terms of physical output or services
4	Circularity	Principle 6 – E9	<ol style="list-style-type: none"> 1. Total waste generated 2. Waste intensity per rupee of turnover adjusted for PPP and in terms of physical output or services 3. Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations. 4. For each category of waste generated, total waste disposed by nature of disposal method
5	Enhancing Employee Wellbeing and Safety	Principle 3 – E1(C) Principle 3- E11	<ol style="list-style-type: none"> 1. Spending on measures towards well-being of employees and workers 2. Details of safety related incidents for employees and workers
6	Enabling Gender Diversity in Business	Principle 5 – E3(b) Principle 5 – E7	<ol style="list-style-type: none"> 1. Gross wages paid to females as percentage of wages paid 2. Complaints on POSH
7	Enabling Inclusive Development	Principle 8 – E4 Principle 8 – E5	<ol style="list-style-type: none"> 1. Input material sourced from following sources as percentage of total purchases – Directly sourced from MSMEs/ small producers and from within India 2. Job creation in smaller towns
8	Fairness in Engaging with Customers and Suppliers	Principle 9 – E7 Principle 1 – E8	<ol style="list-style-type: none"> 1. Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events 2. Number of days of accounts payable
9	Open-ness of business	Principle 1 – E9	<ol style="list-style-type: none"> 1. Concentration of purchases & sales done with trading houses, dealers, and related parties 2. Loans and advances & investments with related parties.

Annexure to the reasonable assurance report on BRSR Core

01

Principle:



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

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Particulars	Current Financial Year	Previous Financial Year
Number of days of accounts payables	71	61

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

Particulars	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	4%	2%
	b. Number of trading houses where purchases are made from	17	15
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	98.2%	99.6%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	94.6%	95.3%
	b. Number of dealers / distributors to whom sales are made	2,358	2,212
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	19.3%	16.9%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	10.8%	8.9%
	b. Sales (Sales to related parties / Total Sales)	5.4%	4.7%
	c. Loans & advances (to related parties / total loans & advances)*	0	0
	d. Investments (in related parties / total investments)*	100%*	100%*

* Based on the closing balance as at year-end

03

Principle:



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

Essential Indicators

EI-1.c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent):

Particulars	Current Financial Year	Previous Financial Year
Cost incurred on wellbeing measures as a % of total revenue of the company*	0.17%	0.17%

*Includes costs of accident insurance, health insurance, maternity leave benefit, paternity leave benefit, day- care facility cost and various other initiatives undertaken to promote physical and mental well-being.

EI-11. Details of safety related incidents:

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.51	0.23**
	Workers	0.28	0.17**
Total recordable work-related injuries	Employees	6	5
	Workers	22	22
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	1	0

* Including contract workforce

** During the current year, there has been a change in the method of bifurcation of total working hours between workers and employees and hence comparative numbers have also been updated.

05**Principle:**

Businesses should respect and promote human rights

EI-3. b. Provide information on Gross wages paid to females by the Company:

Particulars	Current Financial Year	Previous Financial Year
Gross wages paid to females as % of total wages	16%	15%

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

Particulars	Current Financial Year	Previous Financial Year
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	4	4
Complaints on POSH as a % of female employees / workers	0.2%	0.2%
Complaints on POSH upheld	4	4

06**Principle:**

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

Essential Indicators**EI-1. Details of total energy consumption in GigaJoules (GJ):**

Parameter (GJ)	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
From renewable sources (GJ)		
Total electricity consumption (A)	932,995	853,569

Parameter (GJ)	FY 2025-26	FY 2024-25
	Current Financial Year	Previous Financial Year
Total fuel consumption (B)	311,601	284,699
Energy consumption through other sources (c)	1,349,100	704,185
Total energy consumed from renewable sources (A+B+C)	2,593,696	1,842,453
From non-renewable sources (GJ)		
Total electricity consumption (D)	5,099	5,044
Total fuel consumption (E)	1,752,023	2,113,814
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	1,757,122	2,118,858
Total energy consumed (A+B+C+D+E+F)	4,350,818	3,961,311
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (GJ/million ₹)	18.86	19.73
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ/million USD)*	389.23*	407.62
Energy intensity in terms of physical output (GJ/Ton)	7	7
Energy intensity (optional) – the relevant metric may be selected by the entity		

*Calculation for revenue adjusted intensity for Purchase Power Parity is as per the BRSR Core Reporting Standard issued by the Industry Standards Forum in consultation with SEBI on December 20, 2024, with a normative reference to the BRSR Guidance note issued by SEBI for principle-specific guidance.

EI-1. Indicate if any independent assessment/evaluation/assurance for energy has been conducted by an external agency. If Yes, provide the name of the agency:

Yes, S.R.Batliloi & Co.LLP, Chartered Accountants

EI-3. Provide details of the following disclosures related to water:

Parameters	FY 2025-26	FY 2024-25
	Current Financial Year	Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	677,922	751,913
(ii) Groundwater	1,764,681	1685,577
(iii) Third party water	316,807	228,274
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,759,410	2,665,764
Total volume of water consumption (in kilolitres)	2,405,446	2,240,575
Water intensity per rupee of turnover (Total water consumption in kilolitres) / Revenue from operations in million ₹)	10.43	11.16
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)(Total water consumption in kilolitres)/ Revenue from operations adjusted for PPP) (kilolitres/million USD)*	215.19	230.55
Water intensity in terms of physical output (kilolitres/ton)	3.7	3.7
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

*Calculation for revenue adjusted intensity for Purchase Power Parity is as per the BRSR Core Reporting Standard issued by the Industry Standards Forum in consultation with SEBI on December 20, 2024, with a normative reference to the BRSR Guidance note issued by SEBI for principle-specific guidance.

EI-3. 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, S.R.Batliboi & Co.LLP, Chartered Accountants

EI-4. Provide the following details related to water discharged: Water discharge by destination and level of treatment (in kilolitres):

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
(i) To Surface water		
- No treatment	0	0
- With treatment- secondary	266,372	344,589
(ii) To Groundwater		
- No treatment	0	0
- With treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment- secondary	87,592	80,600
(v) Others		
- No treatment	0	0
- With treatment	0	0
Total water discharged (in kilolitres)	3,53,964	425,189

EI-4. 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, S.R.Batliboi & Co.LLP, Chartered Accountants

EI-7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2) in MTCO2e:

Parameter	Unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	t CO ₂ e	112,200	147,573
Total Scope 2 emissions Location -based (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	t CO ₂ e	200,514*	182,633
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in million ₹)	kgCO ₂ e/ million ₹	1,355	1,645
(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP in million USD)**	tCO ₂ e/ million USD	27.97	33.98
Total Scope 1 and Scope 2 emission intensity in terms of physical output	kgCO ₂ e/t	483	564
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	kgCO ₂ e/t	-	-

*Reported under location-based mechanism using CEA (Central Electricity Authority) Factors as per BRSR Guidelines. Whereas, under market-based mechanism, emissions are 16,507 which are only from Purchased Steam from Biomass Boilers.

**Calculation for revenue adjusted intensity for Purchase Power Parity is as per the BRSR Core Reporting Standard issued by the Industry Standards Forum in consultation with SEBI on December 20, 2024, with a normative reference to the BRSR Guidance note issued by SEBI for principle-specific guidance.

EI-7. Indicate if any independent assessment/evaluation/assurance for GHG Emissions (Scope 1 and 2) has been conducted by an external agency. If Yes, provide the name of the agency:

Yes, S.R.Batliboi & Co.LLP, Chartered Accountants

EI-9 Provide details related to waste management by the entity for the Current Financial Year:

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Waste generated (in metric tonnes)		
Plastic waste (A)	3,216	2,657
E-waste (B)	149	71
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	38	51
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	2,304	132
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	68,884	68,706
Total (A+B + C + D + E + F + G + H)	74,591	71,617
Waste intensity per rupee of turnover (Total waste generated in kgs/ Revenue from operations in million ₹)	323	357
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/million USD)*	7	7
Waste intensity in terms of physical output (Kg/ton)	115.19	119.40
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of Waste		
(i) Recycled	26,820	28,711
(ii) Re-used	2,803	3,249
(iii) Other recovery operations	44,968	39,657
Total	74,591	71,617
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of Waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-

* Calculation for revenue adjusted intensity for Purchase Power Parity is as per the BRSR Core Reporting Standard issued by the Industry Standards Forum in consultation with SEBI on December 20, 2024, with a normative reference to the BRSR Guidance note issued by SEBI for principle-specific guidance

EI-9. Indicate if any independent assessment/evaluation/assurance for Waste has been conducted by an external agency. If Yes, provide the name of the agency:

Yes, S.R.Batliboi & Co.LLP, Chartered Accountants

08**Principle:****Businesses should promote inclusive growth and equitable development****Essential Indicators****EI-4. Input material sourced from suppliers (by value):**

Category	Current Financial Year	Previous Financial Year
Directly sourced from MSMEs/ small producers	25%	23%
Sourced directly from within India	86%	89%

EI-5. Job creation in smaller towns- Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis) in the following locations, as % of total wage cost. (Categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Location	Current Financial Year	Previous Financial Year
Rural	1%	1%
Semi-Urban	16%	28%
Urban	29%	19%
Metropolitan	54%	52%

09**Principle:****Businesses should engage with and provide value to their consumers in a responsible manner****EI-7. Provide the following information relating to data breaches:**

- Number of instances of data breaches- NIL
- Percentage of data breaches involving personally identifiable information of customers- NIL
- Impact, if any, of the data breaches- NIL