STOCK. EXG/ AG/ 2026-27 21st July, 2026

The Corporate Relationship Department
BSE Limited,
1st Floor,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Scrip Code : 509480

The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No.-C/1, 'G' Block,
Bandra- Kurla Complex,
Bandra (E)
Mumbai – 400051

Scrip Code : BERGEPAINT

Listing Department
The Calcutta Stock Exchange Ltd.
7 Lyons Range,
Kolkata-700001

Scrip Code : 12529

Dear Sirs,

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

Pursuant to Regulation 34(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we hereby enclose the Business Responsibility and Sustainability Report for the financial year 2025-26, forming part of the Integrated Annual Report of the Company for the financial year 2025-26 as Annexure VII to the Directors' Report.

This is for your information and record.

Yours faithfully,
For BERGER PAINTS INDIA LIMITED

Arunito Ganguly Digitally signed by Arunito Ganguly
Date: 2026.07.21 18:15:38 +05'30'

Arunito Ganguly
Vice President & Company Secretary

BERGER PAINTS INDIA LIMITED
(CIN: L51434WB1923PLC004793)
Registered. Office: Berger House, 129 Park Street, Kolkata – 700017, Corporate Office: Plot No. CF-4, Action Area IC, New Town, Kolkata 700156, Telephone : 91477 20400
E mail: consumerfeedback@bergerindia.com, Website : www. bergerpaints.com

ANNEXURE VII

TO THE DIRECTORS' REPORT

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Annexure VII to the Directors' Report
for the Financial year ended 31st March, 2026

Business Responsibility & Sustainability Report

Section A: General Disclosures

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity: L51434WB1923PLC004793
2. Name of the Listed Entity: Berger Paints India Limited
3. Year of incorporation: 1923
4. Registered office address: Berger House, 129 Park Street, Kolkata, West Bengal, India - 700017
5. Corporate office address: Plot No. CF-4, Action Area- IC, New Town, Kolkata, West Bengal, India -700156
6. E-mail: consumerfeedback@bergerindia.com
7. Telephone: 9147720400
8. Website: **www.bergerpaints.com**
9. Financial year for which reporting is being done: 2025-26
10. Name of the Stock Exchange(s) where shares are listed: National Stock Exchange of India Limited (NSE)(Scrip Code: BERGEPAINT), BSE Limited (Scrip Code: 509480) and The Calcutta Stock Exchange Limited (Scrip Code: 12529)
11. Paid-up Capital: ₹ 116.60 Crore
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:

Sr. No.	Particulars	Details
1	Name	Mr Arunito Ganguly
2	Designation	Vice President & Company Secretary
3	Telephone Number	9147720400
4	E-mail id	arunitoganguly@bergerindia.com

13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together): Standalone Basis except for computation of Greenhouse Gas emissions (in accordance with GHG Protocol) where the emissions of subsidiaries and joint ventures (JVs) like Berger Jenson & Nicholson (Nepal) Private Limited, Beepee Coatings Private Limited, SBL Specialty Coatings Private Limited, Berger Hesse Wood Coatings Private Limited, Berger Rock Paints Private Limited, Berger Becker Coatings Private Limited, Berger Nippon Paint Automotive Coatings Private Limited (BNPAC) have been considered.
14. Name of assurance provider: Futurestation Services LLP
15. Type of assurance obtained: Reasonable Assurance

Annexure VII to the Directors' Report (contd.)

II. Products/Services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Paints, varnishes, enamels or lacquers	Manufacture of paints, varnishes, enamels or lacquers	98.8

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Manufacture of paints, varnishes, enamels or lacquers	202	98.8
2	Manufacture of organic and inorganic chemical compounds	201	1.2

III. Operations

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

Location	Number of plants	Number of depots	Total
National	15	207*	222
International	Nil	Nil	Nil

* Including Offices

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	28 States and 8 Union Territories
International (No. of Countries)	5 Countries

b. What is the contribution of exports as a percentage of the total turnover of the entity? 0.38%

c. A brief on types of customers: Household, Industries, Government, Government Institutes, OEMs, and others.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent (D)	4616	4517	97.86	99	2.14
2.	Other than Permanent (E)	4503	4416	98.07	87	1.93
3.	**Total employees (D + E)**	**9119**	**8933**	**97.96**	**186**	**2.04**
Workers						
4.	Permanent (F)	489	488	99.80	1	0.20
5.	Other than Permanent (G)	5045	4788	94.91	257	5.09
6.	**Total workers (F + G)**	**5534**	**5276**	**95.34**	**258**	**4.66**

Annexure VII to the Directors' Report (contd.)

b. Differently abled employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently Abled Employees						
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total differently abled employees (D + E)**	**0**	**0**	**0**	**0**	**0**
Differently Abled Workers						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	3	3	100	0	0
6.	**Total differently abled workers (F + G)**	**3**	**3**	**100**	**0**	**0**

21. Participation/Inclusion/Representation of women:

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	2	20.00
Key Management Personnel	3	0	0

22. Turnover rate for permanent employees and workers:

(Disclose trends for the past 3 years)

Particulars	FY 2025-2026 (Turnover rate in current FY)			FY 2024-2025 (Turnover rate in previous FY)			FY 2023-2024 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	28.95%	23.59%	28.83%	31.52%	28.57%	31.46%	32.56%	30.56%	32.52%
Permanent Workers	3.48%	0.00%	3.47%	3.86%	0.00%	3.85%	2.73%	10.00%	2.82%

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

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

Sr. 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.	Berger Jenson & Nicholson (Nepal) Private Limited	Subsidiary	100	Yes
2.	Beepee Coatings Private Limited	Subsidiary	100	Yes
3.	SBL Specialty Coatings Private Limited	Subsidiary	100	Yes

Annexure VII to the Directors' Report (contd.)

Sr. 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)
4.	Berger Paints (Cyprus) Limited	Subsidiary	100	No
5.	Lusako Trading Limited	Subsidiary	100	No
6.	Berger Hesse Wood Coatings Private Limited	Subsidiary	51	Yes
7.	STP Limited	Subsidiary	95.53	No
8.	Berger Rock Paints Private Limited	Subsidiary	51	Yes
9.	UK Paints (India) Private Limited*	Holding	64.57	No
10.	Berger Nippon Paint Automotive Coatings Private Limited	Joint Venture	49	Yes
11.	Berger Becker Coatings Private Limited	Joint Venture	48.98	Yes

* **Note** - U K Paints (India) Private Limited ("Acquirer") has acquired beneficial ownership of 16,87,88,138 equity shares of the Company ("Transfer Shares") as held by B.J.N. Holdings (I) Limited ("BJN") through its wholly owned subsidiary, Jenson & Nicholson (Asia) Limited, with effect from 31 December 2025, pursuant to the Scheme of Amalgamation amongst U.K. Paints (Overseas) Limited and BJN (as transferor entities) and the Acquirer (as transferee entity), as sanctioned by the Jersey Financial Services Commission (on 24 October 2024) and the Hon'ble NCLT, Chandigarh Bench-II (on 23 May 2025). Post such acquisition, the Acquirer holds 75,28,23,616 equity shares (64.57%) in the Company.

VI. CSR Details

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

(ii) Turnover (in ₹): 10,420.10 Crore

(iii) Net worth (in ₹): 6,342.90 Crore

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 weblink for grievance redress policy)	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
		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	Community beneficiaries can send their complaint to : consumerfeedback@ bergerindia.com and Complaints which are not frivolous are investigated and resolve in a time bound manner.	Nil	Nil	–	Nil	Nil	–
Investors (other than shareholders)	No	Nil	Nil	–	Nil	Nil	–

Annexure VII to the Directors' Report (contd.)

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide weblink for grievance redress policy)	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
		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
Shareholders	1. SCORES, ODR Portal : The Company is continuously accessing the said portals and resolves the complaints on a fast- track basis. 2. consumerfeedback@bergerindia.com, arunitoganguly@bergerindia.com, rajibde@bergerindia.com and investor.helpdesk@in.mpms.mufg.com Post such complaints, internal process of resolution is activated.	15	Nil	–	13	Nil	–
Employees and workers	The company has a Grievance Redressal Policy which is robust and all serious complaints, if any are considered for early resolution. The weblink of the policy is https://www.bergerpaints.com/about-us/policies/sexual-harassment-women-workplace-policy	2	Nil	In both of these POSH cases, investigation was done and the persons at fault have been terminated from employment.	3	Nil	Two POSH Complaints and one complaint on discrimination have been received during the year. All have been resolved within March 2025.
Customers	The company has a dedicated complaint/ feedback email id which is consumerfeedback@bergerindia.com. Post such complaints, internal process of resolution is activated.	10296	1030*	The company is looking into the merits of unresolved complaints and the matter will be resolved within specified timelines.	8858	733	The company is looking into the merits of unresolved complaints and the matter will be resolved within specified timelines.
Value Chain Partners	The company has a dedicated complaint/ feedback email id which is consumerfeedback@bergerindia.com. Post such complaints, internal process of resolution is activated.	Nil	Nil	—	Nil	Nil	—
Other (please specify)	No	Nil	Nil	—	Nil	Nil	—

***Note**: In spite of increase of Customer complaints, one reason being opening up of website for the first time as a platform of registering customer complaints- there has been only a marginal increase of 1.7% in overall unresolved complaints as against total complaints. Also, it may be noted that the complaints in March 2026 were 759 which to an extent remained unresolved as on 31.03.2026.

Annexure VII to the Directors' Report (contd.)

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Green House Gas (GHG) Management	Opportunity	Berger has taken several steps to reduce Green House Gas emissions, through process changes and planned alternative energy usage and conservation. Several product ranges have been certified under CII Green Pro IGBC certification as green products. Our Head Office has already received LEED Platinum certificate.	—	Positive. The efforts in reduction of Green House Gas (GHG shall also enable better usage and thereby impact lowering of cost.
2.	Climate	Risk	The risks associated with the physical impacts of climate change stem from catastrophic events that may affect our Production infrastructure located in various parts of the country. The increasing frequency and severity of extreme weather events, such as Thunderstorms, Cyclones, Floods, Cloud Bursts, Landslides, Soil Erosion, Earthquakes, and Wildfires, pose significant challenges.	Mitigation can take place through careful assessment and planning for such risks with consideration for their time horizon and potential consequences Ensuring the resilience of our infrastructure and implementing proactive measures are crucial to mitigating the adverse effects of climate change and safeguarding our operations. Moreover the company has taken comprehensive insurance to cover such eventualities.	Negative
3.	Water Management	Risk	Although the Company is engaged in achieving water positive status in all plants, water being a finite resource can become a challenge in future.	The Company is planning for better water conservation through rain water harvesting inside as well as outside factory premises, recycling of used water and reduced wastage in production facilities.	Negative. Shortage of water through natural resources could be a concern in future.

Annexure VII to the Directors' Report (contd.)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4.	Business Ethics, Compliances and transparency	Opportunity	Business Ethics, Compliance and Transparency only adds to strengthening of work culture and reputation of the Company.	–	Positive. • Efficiency and motivation propels better work culture and better delivery system. • The cost of non-compliance with internal and external law/code is minimized. Robust ethics program fosters an uncompromising culture of integrity in the company and the value chain.
5.	Consumer Satisfaction	Risk	In Berger Paints customer service and customer satisfaction is top in corporate priority and any shortcoming could be extremely damaging.	The company continuously adheres to the following to mitigate such risks • Unwavering dedication to supply the customers with best quality products and that too within the desired time frame. • Continuous connect with customers through formal and informal channel. • Address the customer complaints speedily for resolution. • Engage with customers by tailoring newer products/ services to comply with their emerging requirements.	Positive as the momentum of the revenue growth continues with expanding loyal customer base.

Annexure VII to the Directors' Report (contd.)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6.	Employee & training and Education	Opportunity	Berger believes a robust training and educational programme generates the following benefits: • It embeds greater technical knowledge in selected employees generating sustainable efficiency in critical delivery paths. • It drives the need for adherence to ethical corporate values which creates a culture that motivates employees to give their best. • It widens perspective of employees in matters of environment protection, human rights, community welfare etc.	–	Positive as effective training schedule is a major factor in ESG maturity pathway.
7.	Supply Chain Sustainability	Risk	To enable/motivate the members of some of the constituents of the supply chain to embrace sustainability practices which is a complex and long drawn process. Berger is aware that significant shortcomings in this area can irreparably damage the reputation of the company. Accordingly, the Company has started onboarding suppliers after they have signed Supplier's Code of Conduct and provided affirmative responses to queries about their sustainability practices.	To mitigate such risks, Berger has developed a process of outreach which generates awareness of sustainability practices to those supply chain members who are believed to be somewhat lagging in this matter. The next level of engagement happens through monitoring the progress of adoption through sustainability practices and advise course correction, if any.	Negative. Failure to succeed in creating a sustainable supply chain over long term can erode value of the company through poor quality of products and damaging press attention.

Annexure VII to the Directors' Report (contd.)

Section B: Management and Process Disclosures

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

	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes										
1.	a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	https://www.bergerpaints.com/about-us/policies/business-responsibility-and-sustainability-policy								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4.	Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	—	ISO 9001:2015, ISO 14001:2015 and products range conforming to BIS/GRIHA/ ISI/IGBC specifications	ISO 45001:2018 & products conforming to U/L specifications	Plants are designed as per national and international standards – NBC/NFPA/EN/ ATEX etc and compliance is ensured	–	EIA is carried out for all projects under the MOEF/NGT guidelines under EPA.	–	SIA is carried out for all Projects.	–
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	—	The Company has set up ESG goals covering various NGRBC Principles like Environment Protection, Occupational Health and Safety, Human Rights, Learning and Development, Business Ethics etc. Consequently processes have been adopted to achieve the said goals in a planned manner.							
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	—	The activities necessary to meet the goals are under regular review, and so far, no area of concern has emerged.							
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)* *Berger Paints India Limited (the Company) is in the process of integrating Environmental, Social, and Governance (ESG) principles into its businesses which is essential for embedding sustainability into its system. Consequently the company adheres to the principles of product stewardship by enhancing health, safety and environmental impacts of products and services across their life cycles. The environmental criteria impact Climate, Resources (Energy & Water), Waste Management and Nature & Biodiversity. The Company has committed to achieve progress on such matters by taking steps to reduce its carbon emission, as well taking steps to register for obtaining green credit which will help the Company to obtain its ESG goals and implement policies for Safety, Health & Environment (SHE). In addition, Company is committed to conducting beneficial and fair business practices to the labour, human capital and to the community.* *The Company also strives to inculcate the values of ESG during its constant engagement with Key Stakeholders including Value Chain Partners.*									
8.	Details of the highest authority responsible for the implementation and oversight of the Business Responsibility policy(ies).	Name – Mr Abhijit Roy Designation – Managing Director and CEO DIN Number – 03439064								
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.	The entity has an ESG Committee empowered by Board and headed by Mr. Anoop Hoon, Independent Director, where Mr. Abhijit Roy is also a member along with other functional heads.								

Annexure VII to the Directors' Report (contd.)

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Annually								

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.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	No	No	No	No	No	No	No	No	No

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)	–	–	–	–	–	–	–	–	–
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	–	–	–	–	–	–	–	–	–
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

Section C: Principle Wise Performance Disclosure

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

Annexure VII to the Directors' Report (contd.)

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	2	General Awareness of the Business and its conduct including ESG matters.	100
Key Managerial Personnel	7	General Awareness of the Business and its conduct including ESG matters.	100
Employees other than BoD and KMPs	56	1.Business Ethics	37
	260	2. Health & Safety	35
	290	3. Skill Upgradation	100
	129	4. Human Rights	40
Workers	30	1. Business Ethics	53
	1320	2. Health & Safety	100
	31	3. Skill Upgradation	38
	10	4. Human Rights	15

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

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

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

Annexure VII to the Directors' Report (contd.)

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 – Not Applicable.

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
Nil	Nil

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

   Yes, it is available in the Code of Conduct given in our website. Bribery can be considered to be included under "material benefits" as given in the code of conduct.

   Please refer to the following link:
   https://www.bergerpaints.com/about-us/policies/anti-bribery-and-anti-corruption-policy

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2025-2026 Current Financial Year		FY 2024-2025 Previous Financial Year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	—	Nil	—
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	—	Nil	—

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: Nil

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Number of days of accounts payables	81	92

Annexure VII to the Directors' Report (contd.)

9. Open-ness of business

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

Parameter	Metrics	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	16.27%	16.30%
	b. Number of trading houses where purchases are made from	375	366
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	49.62%	54.15%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	94.75%	91.49%
	b. Number of dealers/distributors to whom sales are made	64,475	61,661
	c. Sales to top 10 dealers distributors as % of total sales to dealers/distributors	1.88%	1.53%
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	4.48%	4.55%
	b. Sales (Sales to related parties/Total Sales)	0.90%	0.87%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	100%	100%
	d. Investments (Investments in related parties/Total Investments made)	44.32%	71.03%

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
4 Webinar sessions or outreach through webinar recordings	Principles 1, 3, 5 and 6 — covering business conduct & Supplier Code of Conduct (P1), employee well being and statutory compliance including PF/ ESI (P3), human rights including the prohibition of child labour, forced labour, discrimination and harassment (P5), and environmental stewardship (P6).	100% of Category A Suppliers representing 81.39% of Raw Material spend.

Note: During FY 2025-26, Berger Paints conducted virtual awareness sessions for its Category-A raw material suppliers. The initiative witnessed active supplier participation, with session recordings subsequently shared to ensure outreach across the entire Category-A supplier base.

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

   Yes, the Code of Conduct and business ethics policy ensure avoidance of conflict of interest matters.

Annexure VII to the Directors' Report (contd.)

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

Essential Indicators

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year	Details of improvements in environmental and social impacts
R&D	21%*	21%*	1. Use of chemicals and materials that have lower environmental impact 2. Development of products with lower carbon footprint. 3. Development of high solid products to reduce VOC emissions 4. Development of air-drying systems for industrial products which require baking at present. Some baking systems are being converted to low bake systems which will require lower energy. 5. Development of coating systems for electric vehicles
Capex	24.1%*	24%*	Investment in various machines and instruments that are used in preparation and testing of products mentioned above

* The various machines and instruments bought through capex have widespread application including the ones that are mentioned above. The percentage weightage indicated in the above table is the average usage in specified sustainability projects.

Similarly, the projects mentioned have applications in a wide variety of applications.

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

   b. If yes, what percentage of inputs were sourced sustainably? 82%

   The Company's sustainable sourcing procedures are anchored by its Supplier Code of Conduct, which sets out the Company's expectations across Environmental Sustainability, Labour & Human Rights, Health & Safety, Regulatory Compliance and Business Integrity. The Supplier Code of Conduct is in place with a substantial majority of Berger Paints' raw material vendors, and every new Berger Paints supplier is required to sign the Code as part of the onboarding process. The Code forms an integral part of the supplier agreement and requires the supplier to cascade the same standards into its own supply chain.

   The Code is operationalized through a structured value chain ESG programme. In FY 2025-26, the Company conducted ESG Desk Assessments of its Category-A raw material suppliers — being those cumulatively accounting for the top - 80% of raw material procurement spend — through a structured ESG Questionnaire covering environmental sustainability, occupational health & safety, working conditions, human rights and statutory compliance. Approximately 75% of Category-A suppliers (by value) were assessed during the year. Among the assessed supplier base, approximately 83% (by value) are certified either for ISO 14001 (Environmental Management System) or ISO 45001 (Occupational Health & Safety Management System), and approximately 81% (by value) have formal Human Rights policies and mechanisms in place with regular assessment.

   The Company further conducts awareness and training programmes for its suppliers on ESG matters to create shared alignment with value chain partners on Berger Paints' ESG expectations. The Company is progressively expanding the scope and depth of its sustainability lenses across its supplier base.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

   Berger Paints India Ltd. has established a comprehensive waste management and circular economy framework aligned with regulatory requirements and sustainability commitments. The approach is based on the principles of Reduce – Reuse – Recycle – Recover, ensuring environmentally sound handling of all waste streams.

   (a) **Plastics (Including Packaging)**

   - The Company has implemented plastic waste recycling program, ensuring collection and channelization of post-consumer and post-industrial plastic packaging through authorized recyclers.

Annexure VII to the Directors' Report (contd.)

- Extended Producer Responsibility (EPR) obligations are fulfilled through traceable recovery mechanisms.
- Internally, empty bags and containers are de-dusted, and residual raw materials are recovered and reused in production processes.
- The Company is also working towards reduction of virgin plastic usage and adoption of eco-friendly alternatives.

(b) **E-Waste**

- E-waste generated from IT systems, automation equipment, and electrical components is managed through authorized CPCB/SPCB-approved recyclers.
- A defined process ensures:
  - o Inventory tracking and safe storage of e-waste
  - o Disposal only through licensed dismantlers/recyclers
  - o Data destruction protocols for IT assets
- Periodic audits ensure compliance with the E-Waste Management Rules and traceability of disposal.

(c) **Hazardous Waste**

- Hazardous waste (e.g., paint sludge, solvent residues, contaminated containers) is handled as per Hazardous and Other Wastes Rules.
- Key practices include:
  - o Segregation at source and labelling
  - o Storage in designated hazardous waste storage areas
  - o Disposal through authorized TSDFs (Treatment, Storage and Disposal Facilities) or recyclers
- Significant recovery and reuse initiatives:
  - o Waste solvents are distilled and reused
  - o Sticky losses from barrels and totes are recovered
  - o Rutile and other raw materials are reclaimed and reused
- The Company also promotes co-processing in cement kilns for safe disposal of non-recyclable hazardous waste.
- Adoption of Zero Liquid Discharge (ZLD) systems ensures no untreated effluent is released.

(d) **Other Waste (Non-Hazardous / Process Waste / General Waste)**

- Non-hazardous waste streams such as:
  - o Paper, metal scrap, wood, and general waste are segregated and sent for recycling.
- Process waste minimization initiatives include:
  - o Powder recovery systems to extract usable raw materials from bags
  - o Reuse of sieved powder and recovered material in batches
- Wastewater is treated through ETP/STP systems, with treated water reused for utilities, gardening, and housekeeping.

Organic and biodegradable waste is composted or disposed through municipal channels.

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

   Yes, the Company's operations involve the use of plastic packaging materials, making it subject to Extended Producer Responsibility (EPR) requirements under applicable environmental regulations in India.

Annexure VII to the Directors' Report (contd.)

Alignment of Waste Collection Plan with EPR Plan

Yes, the Company has implemented a waste collection and recycling mechanism that is aligned with the EPR plan submitted to the relevant Pollution Control Boards (CPCB/SPCBs).

Key Processes in Place

- **Registration & Compliance:**

  The Company is registered under the applicable EPR framework and fulfills its obligations through authorized channels.
- **Collection Mechanism:**

  Post-consumer plastic waste is collected through authorized recyclers/PROs (Producer Responsibility Organizations) and reverse logistics channels.
- **Traceability & Documentation:**

  End-to-end traceability is ensured through documentation, certificates from recyclers, and periodic reporting to regulatory authorities.
- **Recycling & Recovery:**

  Collected plastic waste is recycled or co-processed through approved agencies, ensuring environmentally sound disposal.
- **Internal Controls:**

  Systems are in place for segregation, storage, and channelization of plastic waste, aligned with the EPR commitments.

Leadership Indicators

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

   The Life Cycle Assessments (LCA) conducted in 2022-2023 for water-based products and solvent based products expired on 23.07.2025, while those conducted for External Thermal Insulation & Composite Systems (ETICS) were valid till 03.08.2025. The LCA for these products was redone subsequently along with additional products and recertification is being obtained in 2026.

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

Name of Product/ Service	Description of the risk/concern	Action Taken
—	—	—

The concern which may emerge from the LCA study is unlikely to be material and will be assessed in due course, if necessary.

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

Indicate Input Material	Recycled or re-used input material to total material	
	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Washing Solvent Recycled	1.3%	5.6%
Powder RM /Sweeping dust Recovered	0.14%	0.17%

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

	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	5.4	0	2133.6	0	9479.52 *	14058.66 *
E-waste	0	0	8.9	0	0	32.10
Hazardous waste	254	786.7	3078.7	111.459	802.51	2766.041
Other waste	1.7	0	2600.1	0	0	2633.81

* Both recycling and End of Life (EOL) (Safely disposed) quantity of EPR credits is under procurement. However, company will ensure EPR target compliance before Annual return submission.

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in the respective category
EPR of Plastics Packaging for Brand Owner	100%

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

Essential Indicators

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

Category	% 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	4517	4517	100.00	4517	100.00	0	0.00	3958	87.62	0	0.00
Female	99	99	100.00	99	100.00	99	100.00	0	0.00	0	0.00
Total	**4616**	**4616**	**100.00**	**4616**	**100.00**	**99**	**2.14**	**3958**	**85.75**	**0**	**0.00**
Other than Permanent employees											
Male	4416	4416	100.00	4416	100.00	0	0.00	0	0.00	0	0.00
Female	87	87	100.00	87	100.00	87	100.00	0	0.00	0	0.00
Total	**4503**	**4503**	**100.00**	**4503**	**100.00**	**87**	**1.93**	**0**	**0.00**	**0**	**0.00**

Annexure VII to the Directors' Report (contd.)

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	488	488	100.00	488	100.00	0	0.00	0	0.00	0	0.00
Female	1	1	100.00	1	100.00	1	100.00	0	0.00	0	0.00
Total	**489**	**489**	**100.00**	**489**	**100.00**	**1**	**0.20**	**0**	**0.00**	**0**	**0.00**
Other than Permanent workers											
Male	4788	4788	100.00	4788	100.00	0	0.00	0	0.00	0	0.00
Female	257	257	100.00	257	100.00	0	0.00	0	0.00	0	0.00
Total	**5045**	**5045**	**100.00**	**5045**	**100.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

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

	FY 2025-2026 Current Financial Year	**FY 2024-2025 Previous Financial Year**
Cost incurred on well- being measures as a % of total revenue of the company	0.10%	0.09%

2. Details of retirement benefits:

Benefits	**FY 2025-2026 Current Financial Year**			**FY 2024-2025 Previous Financial Year**		
	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	100.00	100.00	Yes	100.00	100.00	Yes
Gratuity	100.00	100.00	Yes	100.00	100.00	Yes
ESI	0.04	9.00	Yes	0.05	10.41	Yes
Others – EPS (Employee Pension Scheme)	86.05	88.14	Yes	77.52	62.65	Yes

3. **Accessibility of workplaces**

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

Yes.

Annexure VII to the Directors' Report (contd.)

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 entity have an equal opportunity policy.

   The web-link of the policy is **https://www.bergerpaints.com/about-us/policies/equal-employment-opportunity-policy**

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100.0%	100.0%	0.00%	0.00%
Female	100.0%	100.0%	0.00%	0.00%
Total	**100.0%**	**100.0%**	**0.00%**	**0.00%**

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, any grievance brought to the notice, is discussed and resolved by a dedicated team consisting of respective department HOD, HR and Plant Head. Union for workers and complaint box for all.
Other than Permanent Workers	Yes, any grievance brought to the notice, is discussed and resolved by team consisting of respective department HOD, HR and Plant Head. Yes, complaint box.
Permanent Employees	Please refer to the Grievances Redressal Policy of the Company, which details the procedure also.
Other than Permanent Employees	Please refer to the Grievances Redressal Policy of the Company, which details the procedure also.

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

Category	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	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	**4616**	**51**	**1.10**	**4270**	**56**	**1.31**
- Male	4517	51	1.13	4174	56	1.34
-Female	99	0	0	96	0	0
Total Permanent Workers	**489**	**292**	**59.71**	**490**	**297**	**60.61**
Male	488	291	59.63	489	296	60.53
Female	1	1	100	1	1	100

Annexure VII to the Directors' Report (contd.)

8. Details of training given to employees and workers:

Category	FY 2025-2026 Current Financial Year					FY 2024-2025 Previous Financial Year				
	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	8933	3100	35	8889	100	8197	3401	41	6500	79
Female	186	131	70	186	100	189	146	77	110	58
Total	**9119**	**3231**	**35**	**9075**	**100**	**8386**	**3547**	**42**	**6610**	**79**
Workers										
Male	5276	5262	100	1942	37	5880	2680	46	2513	43
Female	258	250	97	181	70	214	194	91	46	21
Total	**5534**	**5512**	**100**	**2123**	**38**	**6094**	**2874**	**47**	**2559**	**42**

Note: Training processes have been primarily focused on permanent employees, and we are in the process of expanding the scope of off-role training for 2026-27. Accordingly, the figures of the year under review are rearranged. The previous year's figures have been restated to align with the current training focus.

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

Category	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	4517	3548	78.55	4174	3288	78.77
Female	99	78	78.79	96	70	72.92
Total	**4616**	**3626**	**78.55**	**4270**	**3358**	**78.64**
Workers**						
Male	488	466	95.49	489	475	97.14
Female	1	1	100	1	1	100
Total	**489**	**467**	**95.50**	**490**	**476**	**97.14**

**Career Development indicator is not applicable for Workers

10. Health and safety management system:

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

Yes, Coverage of the OHS Management System

The Company has implemented a comprehensive Occupational Health & Safety (OHS) Management System, as detailed in its Health & Safety Manual, covering all operational areas and stakeholders.

Annexure VII to the Directors' Report (contd.)

A. Organizational Coverage

- Applicable across all manufacturing units, depots, offices, R&D centers, and logistics operations
- Covers employees, contract workers, visitors, and other stakeholders within plant premises

B. Functional Coverage

The system encompasses the following key elements:

- Safety Governance and Compliance
  - o Appointment of qualified Safety Officers as per statutory requirements
  - o Defined roles, responsibilities, and reporting structure
- Risk Management
  - o Hazard Identification and Risk Assessment (HIRA)
  - o Safe Work Procedures and Permit-to-Work systems
  - o Management of Change (MOC) for process modifications
- Operational Safety
  - o Safety controls across manufacturing, utilities, maintenance, and material handling activities
  - o Coverage of both routine and non-routine operations
- Occupational Health
  - o Occupational Health Centres (OHCs) with medical infrastructure
  - o Factory Medical Officer (FMO), nurses, and trained first aiders
  - o Periodic health surveillance and medical examinations
- Emergency Preparedness
  - o Emergency response plans, mock drills, and first aid systems
  - o Availability of ambulances, emergency equipment, and trained responders
- Employee Participation and Communication
  - o Safety committees with worker participation
  - o Toolbox talks, safety meetings, and feedback mechanisms
  - o Systems for hazard reporting and "Power to Stop" unsafe work
- Monitoring and Continuous Improvement
  - o Safety inspections, audits, and monthly EHS reviews
  - o Incident reporting, investigation, and corrective & preventive actions (CAPA)
  - o Continuous improvement through training and performance monitoring

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

The Company has established a structured and proactive risk management framework to identify work-related hazards and assess risks for both routine and non-routine activities across its operations.

Annexure VII to the Directors' Report (contd.)

A. Hazard Identification & Risk Assessment (HIRA)

- A formal **HIRA** process is conducted across all functions to systematically identify hazards related to:
  - o Processes and operations
  - o Equipment and machinery
  - o Chemicals and materials
  - o Workplace conditions
- Risks are evaluated using defined **risk matrices (likelihood vs. severity)** and categorized into different risk levels.
- Appropriate **control measures (engineering, administrative, PPE)** are implemented based on the hierarchy of controls.

B. Job Safety Analysis (JSA) for Non-routine and HIGH-RISK activities:

- **Task-level risk assessments** are carried out for critical and routine activities.
- Each job is broken down into steps to identify:
  - o Potential hazards
  - o Associated risks
  - o Required control measures
- JSAs are reviewed periodically and updated whenever there is a **change in process, equipment, or materials**.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)

Yes, the Company has established formal and well-documented processes (as defined in the Health & Safety Manual) that enable workers to report hazards and remove themselves from unsafe situations, in line with statutory provisions and internal safety culture.

A. Hazard Reporting Mechanisms

- Workers can report hazards through multiple structured channels:
  - o Hazard reporting systems and safety observation reporting
  - o Toolbox Talks (TBT), safety meetings, and feedback sessions
  - o Direct reporting to supervisors, Safety Officers, or EHS team
- Safety concerns, unsafe acts, and near-misses are:
  - o Documented and tracked
  - o Reviewed during safety committee meetings and monthly EHS reviews
  - o Closed through corrective and preventive actions (CAPA)
- As per the Health & Safety Manual, safety committees provide a formal platform to raise and address safety concerns, including imminent risks.

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B. Right to Remove from Unsafe Situations ("Power to Stop")

- The Company has implemented a formal "Power to Stop" mechanism, which:
  - o Empowers all employees and contract workers to stop work immediately if unsafe conditions are observed
  - o Allows workers to remove themselves from hazardous situations
- This process follows a structured approach:
  - o Detect → Stop → Discuss → Correct → Restart
- Additionally, the Safety Officer is authorized to stop any unsafe activity or operation if it does not comply with safety standards.

C. Employee Participation and Legal Alignment

- The system is aligned with provisions under the Factories Act relating to:
  - o Workers' participation in safety management
  - o Right to warn about imminent danger
- Workers are actively involved through:
  - o Safety committees with worker representation
  - o Participation in risk assessments, audits, and incident investigations

D. Awareness and Training

- Workers are regularly trained on:
  - o Hazard identification
  - o Reporting procedures
  - o Their right and responsibility to stop unsafe work
- Continuous communication is ensured through:
  - o Safety signage, displays, alerts, and training programs

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

Yes, all permanent employees are covered under the ESI scheme/Medical health insurance scheme.

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

Safety Incident/Number	Category	FY 2025-2026 Current Financial Year	2024-2025 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	13.44
Total recordable work-related injuries	Employees	0	0
	Workers	0	1
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

Annexure VII to the Directors' Report (contd.)

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

The Company has implemented a **comprehensive and structured Environment, Health & Safety (EHS) management system**, supported by a detailed Health & Safety Manual, to ensure a safe and healthy workplace across all operations.

A. Governance, Systems and Compliance Framework

- A formal **Occupational Health & Safety Management System** is implemented across all locations.
- Deployment of a **dedicated Safety Officer (as per Factories Act requirements)** to oversee safety management and compliance.
- Defined **roles, responsibilities, SOPs, and safety procedures** covering all operational risks.
- Regular **internal, external, and statutory audits and inspections** for continuous compliance monitoring.

B. Hazard Identification, Risk Assessment and Control

- Systematic **Hazard Identification and Risk Assessment (HIRA)** and **safe working procedures** across all processes.
- Implementation of **Permit-to-Work systems** for high-risk activities.
- **Management of Change (MOC)** to assess risks before any modification.
- Regular **safety inspections (statutory and non-statutory**) to identify and mitigate risks.

C. Employee Participation and Safety Culture

- Formation of **Safety Committees** with equal representation from management and workers, meeting regularly to review safety performance and concerns.
- Structured **employee consultation, feedback sessions, and safety communication mechanisms**.
- Implementation of **"Power to Stop" (Stop Work Authority)** enabling employees to halt unsafe operations.
- Continuous engagement through **toolbox talks, safety campaigns, and suggestion schemes**.

D. Occupational Health and Medical Infrastructure

- Establishment of **Occupational Health Centres (OHCs)** with qualified medical professionals and necessary equipment.
- Availability of **Factory Medical Officer (FMO), trained nurses, and first aiders** at sites.
- Periodic **medical examinations and health surveillance programs** for employees.
- Workplace **industrial hygiene assessments** conducted to identify health risks.

E. Emergency Preparedness and Response

- Defined **emergency response procedures** and disaster management plans.
- Availability of **first aid facilities, emergency equipment, ambulances, and trained responders**.
- Regular **mock drills and emergency simulations** conducted across facilities.

F. Training, Awareness and Communication

- Regular **safety training programs, inductions, and hazard-specific training** (e.g., electrical, chemical hazards).
- Use of **safety signages, display boards, MSDS, and communication tools** for awareness.
- Monthly **EHS performance reviews and reporting systems** for continuous monitoring.

Annexure VII to the Directors' Report (contd.)

G. Safe Infrastructure and Process Improvements

- Adoption of **engineering controls, automation, and closed-loop systems** to reduce exposure.
- Installation of **eye wash stations, safety showers, ventilation systems, and fire protection systems**.
- Continuous focus on **process optimization and safe material handling practices**.

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

	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	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	—	Nil	Nil	—
Health & Safety	Nil	Nil	—	Nil	Nil	—

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% covered by Internal and External Auditors (DISH Inspectors, TUV Nord India Pvt Ltd., Ms. Cholamandalam Risk Services, Ms. ifluid, Ms. IND Safe Risk consulting, MSD Consultancy etc.)
Working Conditions	100% covered by Internal and External Auditors (DISH Inspectors, TUV Nord India Pvt Ltd., Ms. Cholamandalam Risk Services, Ms. ifluid, Ms. IND Safe Risk consulting, MSD Consultancy etc.)

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.

The Company follows a **structured incident management and continuous improvement framework to address** safety-related incidents and risks identified through assessments of health & safety practices and working conditions.

A. Incident Investigation and Root Cause Analysis

- All incidents, including near-misses, unsafe acts, and accidents, are:
  - o Reported, recorded, and investigated through defined procedures
  - o Analyzed using root cause analysis techniques
- Investigation findings are documented and shared across locations for learning and prevention

B. Corrective and Preventive Actions (CAPA)

- Based on investigation and risk assessments:
  - o Corrective actions are implemented to eliminate immediate causes
  - o Preventive actions are deployed to avoid recurrence
- Actions are:
  - o Assigned to responsible personnel with defined timelines
  - o Tracked through centralized systems and reviewed periodically
  - o Horizontally deployed across all Manufacturing units, tracked by Corporate EHS.
- Status of CAPA is monitored in **monthly EHS performance reviews** and safety committee meetings

Annexure VII to the Directors' Report (contd.)

C. Addressing Significant Risks from Risk Assessments

- Findings from **HIRA, safety audits, and workplace inspections** are systematically addressed:
    - Engineering controls (equipment modification, automation, guarding, ventilation)
    - Administrative controls (SOP revisions, restricted access, scheduling changes)
    - Enhanced **PPE requirements and compliance monitoring**

D. Management Review and Monitoring

- Regular review mechanisms include:
    - **Monthly EHS performance reviews at corporate level**
    - **Safety committee meetings at plant level**
- Key indicators tracked:
    - Incident trends (leading & lagging indicators)
    - Closure status of audit observations and CAPA
    - Compliance with statutory and internal safety requirements

E. Learning and System Strengthening

- Learnings from incidents and audits are used to:
    - **Update SOPs, risk assessments, and training programs**
    - Strengthen **permit-to-work and operational controls**
    - Improve **emergency preparedness and response systems**
- Cross-functional teams implement safety improvement projects and Kaizen initiatives to mitigate recurring risks

F. Worker Involvement in Corrective Actions

- Employees are actively involved in:
    - Incident investigations and risk assessments
    - Identification of corrective measures
    - Implementation of safety improvements
- Mechanisms like "**Power to Stop**" and **safety suggestion schemes** further support proactive risk mitigation.

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).

   No.

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

   Berger Paints has put in place a three-layer mechanism to monitor statutory compliance by its value chain partners:

   (i) Supplier Code of Conduct: At the time of onboarding, every Raw Material supplier signs the Berger Paints Supplier Code of Conduct, which explicitly requires compliance with all applicable labour laws including the timely deduction and deposit of Provident Fund (PF) and Employees' State Insurance (ESI) contributions.

Annexure VII to the Directors' Report (contd.)

(ii) ESG Desk Assessment: A structured ESG questionnaire was administered to all Category-A raw material suppliers in FY 2025-26. The questionnaire required self-declaration of statutory PF/ESI deduction and deposit compliance.

(iii) Awareness Webinars: The supplier awareness webinar series specifically addressed obligations under applicable labour laws, reinforcing statutory compliance as a non-negotiable expectation from all value chain partners.

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

	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 2025-2026 (Current Financial Year)	**FY 2024-2025 (Previous Financial Year)**	**FY 2025-2026 (Current Financial Year)**	**FY 2024-2025 (Previous Financial Year)**
Employees	0	0	–	–
Workers	0	1	–	–

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)** – No

5. Details on assessment of value chain partners:

Parameters	**% of value chain partners (by value of business done with such partners) that were assessed**
Health and safety practices	75.4%
Working Conditions	75.4%

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.

   No, significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners. At the time of onboarding, the Company signs a Supplier Code of Conduct with all suppliers, which inter alia covers health, safety practices and working conditions, and sets out the minimum standards expected of every value chain partner across these areas. As a proactive measure, the Company conducts training programmes for its suppliers on ESG matters, with specific emphasis on health, safety and working conditions, in order to inculcate awareness among suppliers and to create shared alignment with value chain partners on Berger Paints' ESG expectations.

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

Essential Indicators

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

   The internal and external groups/bodies whose activities, participation and aspirations are integral to the business and have significant impact on the operations of Berger Paints India Limited, are regarded as key stakeholder groups and have been identified accordingly.

Annexure VII to the Directors' Report (contd.)

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

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Websites, Others)	Frequency of engagement (Annually /Half yearly/Quarterly others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
1.	Shareholders	No	Annual General Meeting/ Stock Exchange Disclosures/ Half yearly Results Publication/Quarterly Results Publication/ Complaints and Resolutions.	AGMs- Half yearly Results-Quarterly Results- Factory visits	Financial Results, Dividends, Financial Stability, Significant changes in shareholding, ESG practices, climate change risks, cyber risks, growth prospects.
2.	Employees	No	Through MD's communications and Townhalls, various HOD Communications including apprising of HR practices, KRA reviews, team meetings, performance appraisals, union meetings, wellness initiatives, Grievance Mechanism Functioning, email, intranet, websites, poster campaigns, house magazines, confluence, circulars, quarterly publication, newsletters, get-togethers.	Ongoing, year round process	Performance analysis and career path setting, innovation, operational efficiencies, improvement areas, long-term strategy plans, training and awareness, responsible marketing, brand communication, health, safety and engagement initiative, ESG awareness to develop feeling of belongingness.
3.	Customers	No	Through distributor, retailer, direct customer, achievers' meets, senior leader and customer meets/ visits, customer plant visits, focus group discussion, trade body membership, complaints management, helpdesk, website, conferences, information on changes, customer surveys, excursions, frequent business meets and travels.	Ongoing, year round process	Product quality and availability, responsiveness to needs, increase of sales targets, business responsibility guidelines, new products, safety of products and usage.
4.	Suppliers/ Partners	No	Prequalification/vetting, communication and partnership meets, plant visits, MoU and framework agreements, online training, meets, contract management/ review, product workshops/on site presentations, satisfaction surveys, help desks.	Ongoing, year round process	Quality, timely delivery and payments, ESG consideration (sustainability, safety checks, compliances, ethical behavior), ISO and OHSAS standards, Introduction of ESG qualities.
5.	Government	No	Advocacy meetings with local/ state/ national government ministries, authorities, seminars, media releases, related meetings, representations.	Ongoing, year round process	Compliance with ESG practices (frameworks for sustainability and beyond, compliance changes in regulatory frameworks, skill and capacity building, employment, environmental measures), policy advocacy, timely contribution to exchequer and society.
6.	Communities	Yes	Community visits and projects, partnership with local charities, volunteerism, seminars/ conferences.	Ongoing	Waste management, integrated water management, clean water, climate change impacts, community development, self-sustainability, livelihood support, disaster relief, support of the United Nations Sustainable Development Goals (UN SDGs) building capacity of future leaders, digital ecosystem development.

Annexure VII to the Directors' Report (contd.)

Leadership Indicators

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

   The Company has carried out robust stakeholder engagement process while developing the Sustainability Report. The results of such engagement are available in the segments 'Strengthening Bonds with our Stakeholder Family' and 'Identifying Factors Material to our Business' of the said report.

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

   Yes, stakeholder consultation is a key step in identification and management of environmental and social topics and the Company while engaging in such exercise took cognizance of feedbacks to identify factors material to the business. The segments 'Identifying Factors Material to Our Business' of our Sustainability Report evidences such engagement.

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

   The Company has not engaged with vulnerable/ marginalized stakeholder groups.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	4616	2786	60	4270	2010	47
Other than permanent	4503	893	20	4116	1000	24
Total Employees	**9119**	**3679**	**40**	**8386**	**3010**	**36**
Workers						
Permanent	489	473	97	490	170	35
Other than permanent	5045	343	7	5604	Nil	Nil
Total Workers	**5534**	**816**	**15**	**6094**	**170**	**3**

Annexure VII to the Directors' Report (contd.)

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

Category	FY 2025-2026 Current Financial Year					FY 2024-2025 Previous Financial Year				
	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	4517	0	0	4517	100	4174	0	0	4174	100
Female	99	0	0	99	100	96	0	0	96	100
Other than Permanent										
Male	4416	0	0	4416	100	4023	0	0	4023	100
Female	87	0	0	87	100	93	0	0	93	100
Workers										
Permanent										
Male	488	0	0	488	100	489	0	0	489	100
Female	1	0	0	1	100	1	0	0	1	100
Other than Permanent										
Male	4788	0	0	4788	100	5391	0	0	5391	100
Female	257	0	0	257	100	213	0	0	213	100

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	10			
Executive Director	1	10,54,62,790	0	0
Non- Executive Director (Commission only)	7	8,25,000	2	43,46,670.50
Key Managerial Personnel	3	117,01,255	0	0
Employees other than BoD and KMP	4514	10,64,702	99	9,61,906
Workers	488	5,71,930	1	5,83,270

Annexure VII to the Directors' Report (contd.)

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Gross wages paid to females as % of total wages	1.88%	1.80%

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)**

   No individual or committee has been tasked with this responsibility. Such matters are dealt by Human Resource Department.

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

   The Company has framed a comprehensive HR Policy and all grievances relating to Employees are dealt in a fair and transparent manner based on the provisions mentioned in the said policy.

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

	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	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	2	Resolved	# Please refer note	2	Resolved	# Please refer note
Discrimination at workplace	Nil	Nil	Nil	1	Resolved	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour/Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other Human Rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

Note:- # Yes. Necessary action was taken against the accused persons.

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013(POSH)	2	2
Complaints on POSH as a % of female employees/ workers	0.47	0.49
Complaints on POSH upheld	2 Necessary action has been taken against the accused persons	2 Necessary action was taken against the accused persons.

Annexure VII to the Directors' Report (contd.)

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

   Such matters, if any are referred to the Internal Committee and the Human Resource Department for appropriate action.

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

10. Assessments for the year:

Parameters	**% of your plants & offices that were assessed (by entity or statutory authorities or third parties)**
Child labour	Plant – 100%
Forced/Involuntary labour	Plant – 100%
Sexual Harassment	Plant – 100%
Discrimination at workplace	Plant – 100%
Wages	Plant – 100%
Other – please specify	–

Self-assessment done internally. No external agency was involved.

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

    No, corrective action is warranted as no significant concern has emerged.

Leadership Indicators

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

   No such cases warranted action.

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

   Constant vigilance is carried out by Factory and Office personnel throughout the year. No such due-diligence conducted.

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.

Annexure VII to the Directors' Report (contd.)

4. Details on assessment of value chain partners:

Parameters	% of value chain partners (by value of business with such partners) that were assessed
Sexual Harassment	75.4%
Discrimination at workplace	75.4%
Child Labour	75.4%
Forced Labour/ Involuntary Labour	75.4%
Wages	75.4%
Others – please specify	–

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

   No significant risks / concerns arising from the assessments. At the time of onboarding, the Company signs a Supplier Code of Conduct with all suppliers, which inter alia covers human rights — including the prohibition of forced labour, child labour, discrimination and workplace harassment, and adherence to wage and working-condition standards — and sets out the minimum standards expected of every value chain partner. As a proactive measure, the Company conducts training programmes for its suppliers on ESG matters, with specific emphasis on human rights, in order to inculcate awareness among suppliers and to create shared alignment with value chain partners on Berger Paints' ESG expectations.

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

Essential Indicators

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

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
From renewable sources		
Total electricity consumption in MJ (A)	3,06,79,838.55	3,49,90,879.50
Total fuel consumption in MJ (B)	11,84,04,451.11	11,24,30,298.19
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources in MJ (A+B+C)	**14,90,84,290**	**14,74,21,178**
From non-renewable sources		
Total electricity consumption in MJ (D)	17,31,41,179.89	16,89,58,589.62
Total fuel consumption in MJ (E)	6,10,26,160.83	6,61,11,149.55
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources in MJ (D+E+F)	**23,41,67,340.72**	**23,50,69,739**
Total energy consumed in MJ (A+B+C+D+E+F)	**38,32,51,630**	**38,24,90,917**

Annexure VII to the Directors' Report (contd.)

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Energy intensity per rupee of turnover in MJ/Mln INR (Total energy consumed/ Revenue from operations)	3,678	3,761
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) in MJ/Mln INR (Total energy consumed/Revenue from operations adjusted for PPP) PPP conversion factor for FY 2025-2026 considered 20.34 as per IMF	74,811	76,499
Energy intensity in terms of physical output in MJ/KL	641	695
Energy intensity (optional) – the relevant metric may be selected by the entity	–	–

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

Independent assurance provided by Futurestation Services LLP.

In the current year, we have included the energy data of manufacturing plants and that of the depots. To maintain comparability, same PPP conversion factor has been applied in the current and previous years.

While majority of the production is liquid and measurable by volume, there are certain products like that are solid and can only be measured by weight. An average estimated density of 2.8 kg/litre has been used (for solid products) and the entire production has been expressed in KL.

	FY 2025-2026	FY 2024-2025	Improvement %
Absolute energy consumption in MJ	38,32,51,630	38,24,90,917	–
Energy Intensity MJ/Mln INR	3,678	3,761	2.2%
Energy Intensity MJ/KL	641	695	7.7%

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any. No

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

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	47340	10018
(ii) Groundwater	391802	347687
(iii) Third party water	0	74207
(iv) Seawater/desalinated water	0	0
(v) Others	0	520
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**439142**	**432432**
Total volume of water consumption (in kilolitres)	**400143**	**391189**
Water intensity per rupee of turnover in KL/Mln INR (Total water consumption/Revenue from operations)	3.84	3.85

Annexure VII to the Directors' Report (contd.)

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) in KL/Mln INR (Total water consumption/Revenue from operations adjusted for PPP) PPP conversion factor for FY 2025-2026 considered 20.34 as per IMF	78.11	78.31
Water intensity in terms of physical output in KL/KL	0.67	0.72
Water intensity (optional) – the relevant metric may be selected by the entity	–	–

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

Independent assurance provided by Futurestation Services LLP. To maintain comparability, same PPP conversion factor has been applied in the current and previous years.

While majority of the production is liquid and measurable by volume, there are certain products that are solid and can only be measured by weight. An average estimated density of 2.8 kg/litre has been used (for solid products) and the entire production has been expressed in KL.

	FY 2025-2026	FY 2024-2025	Improvement %
Total volume of water consumption in KL	400143	391189	–
Water intensity in KL/Mln INR	3.84	3.85	0.26%
Water intensity in KL/KL	0.67	0.72	7%

4. Provide the following details related to water discharged:

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	Nil	Nil
– No treatment	Nil	Nil
– With treatment – please specify level of Treatment through ETP (Primary, secondary, and tertiary treatment)	550	913
(ii) To Groundwater	Nil	Nil
– No treatment	Nil	Nil
– With treatment – please specify level of treatment	Nil	Nil
(iii) To Seawater	Nil	Nil
– No treatment	Nil	Nil
– With treatment – please specify level of treatment	Nil	Nil
(iv) Sent to third-parties	Nil	Nil
– No treatment	Nil	Nil
– With treatment – please specify level of Treatment (After primary & secondary treatment sent to CETP)	2819	2519
(v) Others	Nil	Nil
– No treatment	Nil	Nil
– With treatment – please specify level of Treatment (ZLD/Gardening/ Firewater tank top-up/process)	2813	37811
Total water discharged (in kilolitres)	**6182**	**41243**

Water released outside plant boundary is considered as discharge, while at majority locations, we have ZLD.

Annexure VII to the Directors' Report (contd.)

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

Independent assurance provided by Futurestation Services LLP.

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

   Currently more than 60% units have ZLD successfully operating.

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

Parameter	Please specify unit	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
NOx	mg/m3 (Average)	31.76	29.18
SOx	mg/m3 (Average)	16.24	16.41
Particulate Matter (PM)	mg/m3 (Average)	51.92	52.11
Persistent organic pollutants (POP)	–	–	–
Volatile organic compounds (VOC)	ppm (Average)	2.56	2.18
Hazardous air pollutants (HAP)	–	–	–
Others – please specify	–	–	–

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.
Yes, Envirocheck, Envirotech, Qualissure, EkoPro Aman Enviro, etc and others as approved by local PCBs. Apart from Quarterly work place monitoring there are CPCB authorised audits from Industry experts and competent bodies which are conducted on surprise/ planned basis and no non-conformance observed in last FY.

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

Parameter*	Unit	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	8785	8912
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	34147	34120
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	Metric tonnes of CO2 Equivalent/ Mln. INR of Turnover	0.41	0.42
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) PPP conversion factor for FY 2025-2026 considered 20.34 as per IMF	Metric tonnes of CO2 Equivalent/ Mln. INR adjusted for PPP	8.34	8.54
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO2 Equivalent/KL	0.07	0.08
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	–	–	–

* The data is for Berger Standalone and the organisational boundary does not consider equity share approach of GHG Protocol.

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

Independent assurance provided by Futurestation Services LLP. To maintain comparability, same PPP conversion factor has been applied in the current and previous years.

Annexure VII to the Directors' Report (contd.)

Scope 2 emissions data is location based.

While majority of the production is liquid and measurable by volume, there are certain products that are solid and can only be measured by weight. An average estimated density of 2.8 kg/litre has been used (for solid products) and the entire production has been expressed in KL.

	FY 2025-2026	FY 2024-2025	Improvement %
GHG Scope 1 emissions tCO2e	8785	8912	1.4%
GHG Scope 2 emissions tCO2e	34147	34120	-0.08%
Intensity Scope 1 + 2 emissions tCO2e/Mln INR	0.41	0.42	2.4%
Intensity Scope 1 + 2 emissions tCO2e/KL	0.07	0.08	12.5%

The GHG emissions data of FY 25-26 with organizational boundary considering equity share approach is given below. In the current year, we have included the emissions of manufacturing plants, that of the depots and that of 7 of the 17 subsidiaries (including step down subsidiaries and joint ventures) under equity share approach. We will add the emissions of the remaining subsidiaries and JVs in future to comply with the equity share approach. The FY 24-25 data as disclosed last year included only the emissions of 4 out of 17 subsidiaries and joint ventures. In these calculations, the attributed GHG emissions and attributed revenue from operations are considered for Berger and the seven subsidiaries and JVs as mentioned above.

Parameter	Unit	FY 25-26
GHG Scope 1	Metric tonnes of CO2 equivalent	10770
GHG Scope 2 (location based)	Metric tonnes of CO2 equivalent	38703
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	Metric tonnes of CO2 equivalent/Mln. INR of Turnover	0.44
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted to PPP	Metric tonnes of CO2 equivalent/Mln. INR of Turnover adjusted for PPP	8.93
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO2 equivalent/KL	0.07

Independent assurance provided by Futurestation Services LLP.

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

Project Name	Project Cost (₹in Crores)	When Implemented	Cost Savings in FY 25-26 (₹in Crores)	GHG Emission reduction in FY 25-26 (Mt of CO2)
Rooftop Solar Power Plant - Hindupur	3.65	Feb'20	1.20	874.4
Rooftop Solar Power Plant - Jejuri Ph I	3.10	Oct'20	1.13	692.0
Rooftop Solar Power Plant - Jejuri Ph II	1.00	Sep'23		
Biomass Fuel fired Thermic Fluid Heater - Jejuri	0.73	Oct'20	2.65	162.6
Rooftop Solar Power Plant - Naltali Ph I	1.01	Nov'20	0.34	247.9
Rooftop Solar Power Plant - Naltali Ph II	0.76	Apr'22		
Biomass Fuel fired Thermic Fluid Heater - Naltali	0.33	May'18	0.68	483.0

Annexure VII to the Directors' Report (contd.)

Project Name	Project Cost (₹in Crores)	When Implemented	Cost Savings in FY 25-26 (₹in Crores)	GHG Emission reduction in FY 25-26 (Mt of CO2)
Rooftop Solar Power Plant - Rishra Ph I	1.90	Feb'21	0.55	453.5
Rooftop Solar Power Plant - Rishra Ph II	1.01	May'24		
Biomass Fuel fired Thermic Fluid Heater - Rishra	3.85	Feb'20	0.98	1065.8
Rooftop Solar Power Plant - Goa	2.06	Jan'22	0.22	202.7
Biomass Fuel fired Thermic Fluid Heater - Goa	2.77	Oct'21	1.26	70.5
Rooftop Solar Power Plant - Pondicherry Ph I	1.79	Dec'22	0.86	733.3
Rooftop Solar Power Plant - Pondicherry Ph II	1.53	Apr'23		
Biomass Fuel fired Thermic Fluid Heater - Pondicherry	1.05	Dec'15	1.35	873.9
Rooftop Solar Power Plant - Sandila	6.89	Oct'22	1.81	1612.6
Biomass Fuel fired Thermic Fluid Heater - Sandila	1.03	Feb'23	2.15	1355.1
Rooftop Solar Power Plant - Jammu	2.21	Nov'22	0.25	347.1
Biomass Fuel fired Thermic Fluid Heater - Jammu	1.39	Aug'16	1.42	927.7
Rooftop Solar Power Plant - Br. Paints - Hindupur Ph I	2.12	Jan'20	0.85	876.5
Rooftop Solar Power Plant - Br. Paints - Hindupur Ph II	1.41	Aug'21		
Rooftop Solar Power Plant - Br. Paints - Sikandrabad Ph I	1.35	Jun'21	0.35	270.0
Rooftop Solar Power Plant - Br. Paints - Sikandrabad Ph II	0.90	Aug'23		
Rooftop Solar Power Plant - Br. Paints - Nalbari	0.95	Jun'21	0.16	180.1

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

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	2139	1833
E-waste **(B)**	9	33
Bio-medical waste **(C)**	0.04	0.03
Construction and demolition waste **(D)**	2084	2166
Battery waste **(E)**	0	0.67
Radioactive waste **(F)**	0	0
Other Hazardous waste. Please specify, if any. **(G)**	4119	4489
Other Non-hazardous waste generated **(H)** Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	2600	2513
Total (A + B + C + D + E + F + G + H)	**10951**	**11035**
Waste intensity per rupee of turnover in MT/Mln INR (Total waste generated/Revenue from operations)	0.11	0.11

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Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity in MT/Mln INR (PPP) (Total waste generated/Revenue from operations adjusted for PPP) PPP conversion factor for FY 2025-2026 considered 20.34 as per IMF	2.23	2.23
Waste intensity in terms of physical output in MT/KL	0.018	0.02
Waste intensity (optional) – the relevant metric may be selected by the entity	–	–
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	787	758
(ii) Re-used	261	176
(iii) Other recovery operations	0	0
Total	**1048**	**934**

Parameter*	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	9.98	9.6
(ii) Landfilling	9893	10091
(iii) Other disposal operations	–	–
Total	**9903**	**10101**

* The previous years figures have been realigned, where applicable.

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

Independent assurance provided by Futurestation Services LLP.

To maintain comparability, same PPP conversion factor has been applied in the current and previous years. While majority of the production is liquid and measurable by volume, there are certain products that are solid and can only be measured by weight. An average estimated density of 2.8 kg/litre has been used (for solid products) and the entire production has been expressed in KL.

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

The Company follows a **holistic waste management and sustainable materials strategy**, aligned with circular economy principles.

A. Waste Management Practices

1. Segregation, Recycling and Circularity

- Waste is **segregated at source** into hazardous and non-hazardous streams and managed through authorized channels.
- The Company promotes circular economy practices, including:

Annexure VII to the Directors' Report (contd.)

  - **Recycling of process waste and packaging materials**
- **Waste recycling and resource efficiency initiatives are integrated into operations.**

2. Hazardous Waste Management

- Hazardous waste is:
  - Stored in **designated secured areas**
  - Disposed through **authorized recyclers and TSDFs**
- Practices include:
  - **Solvent recovery and regeneration**
  - **Co-processing of non-recyclable waste**
- These measures ensure compliance with environmental regulations and minimize environmental impact.

3. Wastewater Treatment and Reuse

- Implementation of **Effluent Treatment Plants (ETP)** with reuse systems
- Adoption of **Zero Liquid Discharge (ZLD)** philosophy at key units
- Water stewardship initiatives such as **reuse, recycling, and reduction of freshwater consumption** are actively implemented

4. Non-Hazardous Waste Management

- Recyclable waste (paper, metal, plastic) is **sent to authorized recyclers**
- Organic waste is **composted or disposed responsibly**

B. Strategy to Reduce Hazardous and Toxic Chemicals

1. Sustainable Product Design

- Strong focus on **environment-friendly formulations**, including:
  - **Low-VOC and very low-VOC paints**
  - **Lead-free, chrome-free, and mercury-free products**
- Expansion of **water-based paints** to reduce dependence on solvent-based systems

2. Process and Technology Improvements

- Adoption of **cleaner production technologies and closed-loop systems**
- Increased use of **automation and controlled handling systems** to reduce exposure and losses
- Continuous process **optimization to reduce chemical consumption and emissions**

3. Raw Material Substitution

- Ongoing evaluation to **replace hazardous chemicals with safer alternatives**
- Preference for **sustainable and certified raw materials**, aligned with responsible sourcing practices

4. Monitoring and Compliance

- Use of **Material Safety Data Sheets (MSDS)** and strict chemical handling protocols
- Regular monitoring of **workplace exposure and environmental emissions**
- Strong compliance framework ensuring **zero environmental non-compliance cases**

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C. Integrated Approach to Hazardous Waste Reduction

- Emphasis on **reduce at source → recover → recycle → dispose safely**
- Integration of waste reduction into:
  - o **Sustainability goals**
  - o **Operational KPIs and performance monitoring**
- Company-wide initiatives such as "**Project War on Waste**" reinforce waste minimization and resource efficiency.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format: None

Sr. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
–	–	–	–

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
–	–	–	–	–	-

13. Is the entity compliant with the applicable environmental laws/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 there under (Y/N)? If not, provide details of all such non-compliances, in the following format:

Berger Paints adheres to the relevant environmental laws, regulations, and guidelines stipulated by regulatory authorities. There are no materialistic non-compliances reported from Berger Paints.

Leadership Indicators

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

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

(i) Name of the area – Berger Paints, Hindupur

(ii) Nature of operations – Liquid paints Manufacturing

Annexure VII to the Directors' Report (contd.)

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

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	–	479
(ii) Groundwater	46325	–
(iii) Third party water	–	39652.50
(iv) Seawater/desalinated water	–	–
(v) Others	–	–
Total volume of water withdrawal (in kilolitres)	**46325**	**40131.50**
Total volume of water consumption (in kilolitres)	**45129**	**35653.71**
Water intensity per rupee of turnover (Water consumed/turnover)	0.437 KL/Mln. INR	0.351 KL/ Mln. INR
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	Nil	Nil
– No treatment	Nil	Nil
– With treatment – please specify level of treatment	Nil	Nil
(ii) Into Groundwater	Nil	Nil
– No treatment	Nil	Nil
– With treatment – please specify level of treatment	Nil	Nil
(iii) Into Seawater	Nil	Nil
– No treatment	Nil	Nil
– With treatment – please specify level of treatment	Nil	Nil
(iv) Sent to third-parties	Nil	Nil
– No treatment	Nil	Nil
– With treatment – please specify level of treatment	Nil	Nil
(v) Others	Nil	Nil
– No treatment	Nil	Nil
– With treatment – please specify level of treatment through ETP (Primary, secondary, and tertiary treatment)	Nil	4477.79
Total water discharged (in kilolitres)	**Nil**	**4477.79**

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

(i) Name of the area – British Paints division of the Company, Hindupur

(ii) Nature of operations – Liquid paints Manufacturing

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

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Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	–	–
(ii) Ground water	16632	16697.66
(iii) Third party water	–	–
(iv) Seawater/desalinated water	–	–
(v) Others	–	–
Total volume of water withdrawal (in kilolitres)	**16632**	**16697.66**
Total volume of water consumption (in kilolitres)	**15426**	**15781**
Water intensity per rupee of turnover (Water consumed/turnover)	0.15 KL/ Mln. INR	0.16 KL/ Mln. INR
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	Nil	Nil
– No treatment	Nil	Nil
– With treatment – please specify level of treatment	Nil	Nil
(ii) Into Groundwater	Nil	Nil
– No treatment	Nil	Nil
– With treatment – please specify level of treatment	Nil	Nil
(iii) Into Seawater	Nil	Nil
– No treatment	Nil	Nil
– With treatment – please specify level of treatment	Nil	Nil
(iv) Sent to third-parties	Nil	Nil
– No treatment	Nil	Nil
– With treatment – please specify level of treatment	Nil	Nil
(v) Others	Nil	Nil
– No treatment	Nil	Nil
– With treatment – (ETP+STP) please specify level of treatment	862	916.66
Total water discharged (in kilolitres)	**862**	**916.66**

(i) Name of the area – British Paints Division of the Company, Sikandrabad

(ii) Nature of operations-Liquid paints Manufacturing

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

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	–	–
(ii) Ground water	14677	14319
(iii) Third party water	–	–
(iv) Seawater/desalinated water	–	–
(v) Others	–	–
Total volume of water withdrawal (in kilolitres)	**14677**	**14319**

Annexure VII to the Directors' Report (contd.)

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Total volume of water consumption (in kilolitres)	**8908**	**7282**
Water intensity per rupee of turnover (Water consumed/turnover)	0.086 KL/ Mln. INR	0.07 KL/ Mln. INR
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	Nil	Nil
– No treatment	Nil	Nil
– With treatment – please specify level of treatment	Nil	Nil
(ii) Into Groundwater	Nil	Nil
– No treatment	Nil	Nil
– With treatment – please specify level of treatment	Nil	Nil
(iii) Into Seawater	Nil	Nil
– No treatment	Nil	Nil
– With treatment – please specify level of treatment	Nil	Nil
(iv) Sent to third-parties	Nil	Nil
– No treatment	Nil	Nil
– With treatment – please specify level of treatment	Nil	Nil
(v) Others	Nil	Nil
– No treatment	Nil	Nil
– With treatment – (ETP+STP) please specify level of treatment	890	819.8
Total water discharged (in kilolitres)	**890**	**819.8**

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

Parameter	Unit	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	18.41 Lakhs*	NA**
Total Scope 3 emissions per rupee of turnover	tCO2e/Crore	176.63	NA**
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	–	–	–

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

*Scope 3 disclosures currently includes category 1 and category 6.

**The Company has not carried out computation of Scope 3 emissions for the previous year.

Annexure VII to the Directors' Report (contd.)

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.
   Not Applicable

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Zero Liquid Discharge System	From the Effluent Treatment Plants installed at all of our Units, the treated water was earlier released after the characteristics of the effluent water were met as per the PCB recommendation but, to recycle & reuse that water & thereby, to reduce the water consumption of the Units, we have also installed ZLD (Zero Liquid Discharge) systems at applicable units which consists of various Filtration units along with RO module & MEE (Multiple Effect Evaporator). Further we have upgraded the system with MVRE which is low energy consumption. After treating the effluent water coming from ETP, through ZLD system, this water is used for domestic & industrial utility application.	1) Zero discharge of liquid effluent & reuse of the same after treatment. 2) Reduction of Water consumption 3) Helped to achieve water discharge reduction up to only 1.4% of the total water withdrawal.
2	Usage of Bio-Fuel instead of Diesel for the Thermic Fluid Heaters of Resin Plants.	In the Resin Plants, Thermic Fluid Heaters are used to supply process heat to the Reactors. Earlier we used Diesel as the fuel for this Thermic Fluid Heaters but now we have replaced the Diesel fired Heaters by Bio-fuel fired Heaters like use of Ground nut pellets, cashew nuts pellets, Sugarcane baggase, etc. with fully automatic closed loop charging system. Bio-fuel being much greener fuel compared to Diesel, the Carbon foot print & Green House Gas emission has reduced dramatically, apart from the huge monetary savings obtained.	There is a reduction of 9.9% further from last FY in non-renewable sources of energy thereby reducing our Scope 1 emissions by 200+MT than previous year.
3	Project Harmony R	From Project Harmony R we have done a reduction in batch cycle time, amounting a savings of ₹47 Lakhs and significant GHG emission reduction.	We have achieved a reduction of 6.5% in SPC & 1.6% in SFC in the targeted operations.
4	Project Harmony G	Focussed on improving Grinding mill utilization & throughput improvement, this project helped us to improve asset utilization with Lower idle time, optimized equipment loading unlocking more volume potential and power savings. Planning of high power consuming process in low demand times as per State Electricity Board. & focusing on no. of shifts / operational days reduction Resin & Solvent Base section has helped to reduce the carbon footprint in our supply chain considerably.	Helped to achieved SPC reduction of 12% & cost savings of ₹ 2.1 Crores.

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Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
5	Sustainable Waste Management	Disposal of Hazardous waste was done through authorized TSDF Facility which primarily involved incineration without recovery. Now we have initiated to sent this waste to authorized cement plants for co-processing, where it is used as a fuel, replacing conventional fossil fuels.	Though initiated in Q4 of FY26, we have been able to sustainably convert 20 MT of waste into energy.
6	Installation of Roof Top Solar Power Plant at Taloja Plant	In addition to our endeavor towards green energy utilization, installation of rooftop solar plants has been expanded last year to our Taloja, Mumbai based unit as well where 55 KW plant has been installed. Solar energy has significantly reduced electricity consumption over the long term. By generating our own electricity from solar panels, we have been able to offset the consumption from the grid, thus switching over to cleaner and greener alternatives.	8522177 KWH generated in FY 25-26.
7	Rainwater harvesting projects in Factories & nearby villages.	Under our Project JAL & CER initiative, rainwater harvesting set-ups have been taken at multiple factories where rainwater is collected & stored for use in utilities & other processes. We have also implemented rainwater harvesting projects in nearby villages with the most recent one in Thalori village, Jammu. These locations suffered from water scarcity during non-monsoon seasons. Conserved rainwater water helps villagers by reducing dependency on ground water source.	Estimated water saving of 23256 KL achieved inside plant premises from the RWH storage & treatment facilities. At Thalori village almost 4680 KL of water harvested was achieved & 4880 KL at Gajivirpur pond during the year. The savings are estimated based on annual rainfall data of the regions.
8	Project (B)All-Out	With removal of old technology ball mills and shifting towards new age grinding technologies with lesser power consumption, noise & closed loop handing, we have improved our delivery. At certain factories the production of such mills have been improved by 2 times while Power consumption reduced by 2.7 times.	Reduction of power consumption 57 units/ KL of production achieved.

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

   Yes, the entity has a business continuity and disaster management plan. This plan outlines the steps the entity will take to ensure the continuity of operations in the event of a disaster. It includes a risk assessment, a detailed plan for responding to and recovering from a disaster, and a plan for testing and maintaining the plan. The plan also includes a communication plan to ensure that employees, customers, and other stakeholders are informed of the situation and the steps that are being taken to address it. The plan is regularly updated to ensure that it is current and effective.

   On site emergency plans are available and communicated to the relevant stakeholders. Mock Drills are conducted periodically as emergency preparedness plan to deal with any unforeseeable natural or man-made disaster or emergency situation.

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

   No significant adverse impact to the environment has arisen from the value chain of the entity.

   At the time of onboarding, the Company signs a Supplier Code of Conduct with all suppliers, which inter alia covers Environmental Sustainability. The Code requires every supplier to strive for environmental sustainability — particularly with

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regard to greenhouse gas emissions, consumption of water and energy, and the management of waste and hazardous materials — to endeavour to reduce or offset the effect of its activities on climate change, to follow all applicable environmental laws and Berger Paints' environmental and operational policies while executing any work for the Company, to adopt sustainable practices in its own supply chain and operations, and to minimise its negative impact on biodiversity, climate change and water security, wherever applicable.

As a proactive measure, the Company conducts training programmes for its suppliers on ESG matters, with specific emphasis on environmental stewardship, in order to inculcate awareness among suppliers and to create shared alignment.

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

Metric	FY 25-26
% of value chain partners assessed for environmental impacts (by value of business)	75.4%

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

   a. By the listed entity: The company is in the processing of registering itself with the appropriate authority which will facillitate obtaining Green Credit in the future.

   b. By the top ten (in terms of value of purchase & sales, respectively) value chain partners: The Company does not have adequate information in this regard.

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

Essential Indicators

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

   - 1st runner up in the National level Energy efficiency & Resource utilisation award organised by BCCI
   - Corporate Manufacturing Team won the most prestigious Winner award in Process Intensification for Sustainability from IIT Bombay
   - Jammu & Naltali team bags ICC OHS Gold Award 2025
   - Gold Prize in ICC Environment Excellence Award 2025 by various units
   - We won CII energy efficiency award 2025 for the best of energy saving efforts
   - Best in class practice award won in National Conclave on Health, Safety & Environmental excellence awards 2025 by Sandila
   - 10th Digitization Robotics & Automation Award for Quality Poka-Yoke
   - Gold & Silver Award from QCFI Won by Sandila for Project Harmony-G
   - Jejuri unit bags the ICC QMS Gold Award 2025
   - Berger Corporate Head Office won LEED Platinum certification by USGBC (U.S. Green Building Council)

   Note: The Company has also won several other awards for its Manufacturing all round excellence.

   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.

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Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National)
1	Bengal Chamber of Commerce and Industry (BCC & I)	State
2	Confederation of Indian Industry (CII)	National
3	Indian Paint Association (IPA)	National

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

Name of authority	Brief of the case	Corrective action taken
Nil	Nil	Nil

There is no adverse order against the Company.

Leadership Indicators

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

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

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Nil	Nil	Nil	Nil	Nil	Nil

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format: Not Applicable

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
–	–	–	–	–	–	–

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

   Berger Paints has a process to receive, register, assess and resolve grievances of CSR beneficiaries.

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Directly sourced from MSMEs/small producers	26.49%	11.42%
Directly from within India	83.47%	80.97%

The MSME purchase as % of total input of FY 2025-2026 includes purchases from Medium sector for which data was inadequate in FY 2024-2025.

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

Location*	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Rural	10.77%	10.32%
Semi-urban	5.22%	4.17%
Urban	28.09%	30.44%
Metropolitan	55.92%	55.07%

*Place categorized as per RBI Classification System – rural/semi-urban/urban/metropolitan.

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
NA	NA

No Social Impact Assessments is done on projects undertaken during the year under review.

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

Sr. No.	State	Aspirational District	Amount spent (In INR)
1	Andhra Pradesh	Vizianagaram	4,96,136
2	Andhra Pradesh	Visakhapatnam	16,85,445
3	Assam	Goalpara	1,07,996
4	Assam	Barpeta	1,16,607
5	Assam	Baksa	40,433
6	Assam	Darrang	2,12,037
7	Assam	Udalguri	11,536

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Sr. No.	State	Aspirational District	Amount spent (In INR)
8	Assam	Dhubri	52,136
9	Bihar	Sitamarhi	2,08,297
10	Bihar	Purnia	15,692
11	Bihar	Katihar	13,479
12	Bihar	Muzaffarpur	19,02,286
13	Bihar	Begusarai	4,81,817
14	Bihar	Khagaria	73,257
15	Bihar	Sheikhpura	13,339
16	Bihar	Aurangabad	31,798
17	Bihar	Gaya	4,90,046
18	Bihar	Nawada	3,30,181
19	Bihar	Jamui	1,82,015
20	Chhattisgarh	Rajnandgaon	2,55,085
21	Chhattisgarh	Mahasamund	2,31,566
22	Chhattisgarh	Bijapur	15,76,818
23	Chhattisgarh	Bastar	1,68,403
24	Jharkhand	Chatra	2,53,747
25	Jharkhand	Giridih	87,152
26	Jharkhand	Godda	26,411
27	Jharkhand	Bokaro	84,866
28	Jharkhand	Lohardaga	1,49,530
29	Jharkhand	Purbi Singhbhum	2,16,134
30	Jharkhand	Palamu	4,39,958
31	Jharkhand	Latehar	30,636
32	Jharkhand	Hazaribagh	16,12,109
33	Jharkhand	Ramgarh	4,86,565
34	Jharkhand	Dumka	4,76,322
35	Jharkhand	Ranchi	30,17,141
36	Jharkhand	Khunti	1,04,509
37	Jharkhand	Gumla	75,693
38	Jharkhand	Pashchimi Singhbhum	2,07,245
39	Karnataka	Raichur	97,443
40	Karnataka	Yadgir	41,003
41	Madhya Pradesh	Rajgarh	78,201
42	Madhya Pradesh	Vidisha	11,978
43	Madhya Pradesh	Guna	23,932
44	Madhya Pradesh	Singrauli	24,861

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Sr. No.	State	Aspirational District	Amount spent (In INR)
45	Maharashtra	Washim	25,582
46	Maharashtra	Osmanabad	51,377
47	Meghalaya	Ribhoi	18,962
48	Odisha	Dhenkanal	1,96,951
49	Odisha	Kandhamal	1,05,162
50	Odisha	Balangir	3,25,650
51	Odisha	Kalahandi	1,17,653
52	Odisha	Koraput	80,642
53	Odisha	Nuapada	42,725
54	Rajasthan	Jaisalmer	1,29,819
55	Rajasthan	Sirohi	67,423
56	Tamil Nadu	Virudhunagar	2,28,379
57	Tamil Nadu	Ramanathapuram	1,63,935
58	Tripura	Dhalai	35,171
59	Uttar Pradesh	Bahraich	1,29,258
60	Uttar Pradesh	Balrampur	1,17,734
61	Uttar Pradesh	Chandauli	85,973
62	Uttar Pradesh	Sonbhadra	3,46,927

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

   No, as the Company does not have information on marginalized/vulnerable groups.

   (b) From which marginalized/vulnerable groups do you procure?

   The Company does not have information on marginalized/vulnerable groups.

   (c) What percentage of total procurement (by value) does it constitute? Not Available

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:

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
–	NA	NA	NA	NA

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

Name of authority	Brief of the Case	Corrective action taken
NA	NA	NA

Annexure VII to the Directors' Report (contd.)

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	iTrain	1,26,459 across all locations	Not Applicable as the Company does not have information on vulnerable and marginalized groups

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

Essential Indicators

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

   The Company has established an adequate grievance redressal mechanism for consumers, which addresses customer concerns, feedbacks and complaints. The Company maintains a specific section in its website, a dedicated email id and dedicated phone numbers including a toll-free number where the customers can post their queries, grievances, suggestions, feedback for the products and/or services of the Company. Wherever required, the Company escalates the complaints to the level of business heads, regional heads/ functional heads and other concerned officials.

Receiving Grievances

Berger Paints has created multiple means through which affected parties can bring their grievances to the attention of the Company.

- Email: **consumerfeedback@bergerindia.com**
- Post: To Corporate Office at Plot No. CF-4, Action Area-IC, New Town, Kolkata -700 156, West Bengal, India
- Registered office address: Berger House, 129 Park Street, Kolkata -700 017, West Bengal, India
- Phone: Call Centre with multi-lingual language support at 1800 103 6030 OR phone number of Berger's Corporate Office, 9147720400
- Website: **https://www.bergerpaints.com/customer-service/contact-details.html**
- Social Media: Facebook, Twitter, Instagram, Pinterest, YouTube
- ORM Tool: The Simplify360 tool is used by the Company for online listening and capturing the digital voice of various stakeholders across platforms. This allows Berger Paints the ability to identify and reach out to parties who have problems that need solving
- Offline: Complaints can be registered with any of the Company's sales offices across the country. The contact details of these offices are available on the Company's website as well as in the annual report and on its trade pricelists.

Information regarding the various means of reaching Berger are adequately publicized through various physical and digital means. All product packaging, promotion material, printed matter, and digital resources of the Company carry details of the manner in which stakeholders can escalate their grievances to the company.

Registering Grievances

All complaints and grievances are registered and archived digitally on Salesforce CRM or SharePoint depending on the nature of the complaint, with a unique Case number and date.

Annexure VII to the Directors' Report (contd.)

The **consumerfeedback@bergerindia.com** email address is used to transmit and escalate complaints to the personnel in various functions and divisions tasked with assessing and resolving them.

The Customer Grievance Officer monitors all grievances till they are closed.

Assess and Resolve Grievances

Product Complaints – Any product complaint received by Berger Paints whether online or offline is attended to and investigated by technically competent personnel from the concerned business division. These are also logged into a SharePoint portal and details are shared with the concerned product, production and R&D team members for information and further investigation.

Service Complaints – A Complaint regarding service failure at any worksite are attended to and investigated by personnel from the concerned business division.

Shareholder Issues or Complaints – These are attended to by the Secretarial Department in a time-bound manner.

Dealer/Distributor Complaints – These are attended to by the sales team members and are tracked till closure by the National head of sales.

Service Provider (Interior Designers, Painters, Architects etc.) Complaints – These are attended to by exclusive field teams who are deployed to service these stakeholders.

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

Particulars	As a percentage to total turnover
Environmental and social parameters relevant to the product	82%
Safe and responsible usage	100%
Recycling and/or safe disposal	NIL

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

Particulars	FY 2025-2026 Current Financial Year		Remarks	FY 2024-2025 Previous Financial Year		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	–	Nil	Nil	–
Advertising	Nil	Nil	–	Nil	Nil	–
Cyber-security	Nil	Nil	–	Nil	Nil	–
Delivery of essential services	Nil	Nil	–	Nil	Nil	–
Restrictive Trade Practices	Nil	Nil	–	Nil	Nil	–
Unfair Trade Practices	Nil	Nil	–	Nil	Nil	–
Other*	Nil	Nil	–	Nil	Nil	–

* See Section A, Point (VII)

Annexure VII to the Directors' Report (contd.)

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

Particulars	Number	Reason for recalls
Voluntary recalls	Nil	Nil
Forced recalls	Nil	Nil

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

   Yes, the web-links to these policies are as follows:

   Information Security Policy: **https://www.bergerpaints.com/about-us/policies/information-security-policy**

   Information Security Risk Management Policy:
   https://www.bergerpaints.com/about-us/policies/information-security-risk-management-policy

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

   No such action was warranted.

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: NA

Leadership Indicators

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

   https://www.bergerpaints.com/

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

   Dealers meet, Customer Complaint Resolution meets on quarterly or yearly basis to discuss about safe and responsible usage of products and/or services.

   Usage instructions of the company's decorative products are available online on **https://www.bergerpaints.com**. The Product Data Sheet (PDS) & Material Safety Data Sheet (MSDS) for each product is also provided for the customer to access.

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

   The Company interacts with dealers on regular basis and all changes/proposed changes in operations are communicated in a proactive basis.

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)

   No, the entity does not display product information on the product over and above what is mandated as per local laws.

   Yes, a customer survey of Express Painting customers is carried out on completion of the job and where customers rate the quality of the services, products, contractors and workmanship based on their experiences.

Annexure VII.I to the Directors' Report

Reasonable Assurance Report of Business Responsibility and Sustainability Report – Core Indicators vide SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023

Assurance Statement

To The Management and Board of Directors,
Berger Paints India Limited

Futurestation Services LLP (also referred as "FSTN" or "we" or "us") was engaged by Berger Paints India Limited (also referred as "BPIL") to conduct a reasonable assurance procedure on the BRSR Core attributes FY 2025-26 as reported by BPIL for the period stated below. This Assurance Statement applies to the procedure conducted by us as per the engagement agreement dated 3rd September 2025 signed between BPIL and FSTN. The determination of the BRSR Core attributes is the sole responsibility of BPIL. FSTN's responsibility was to conduct reasonable assurance procedure based on applicable standards as per the engagement agreement referred above.

Reporting Period

1st of April, 2025 to 31st of March, 2026.

Level of Assurance

Reasonable Assurance. A reasonable assurance procedure involves assessing the risk of material mis-statement of the agreed attributes whether due to fraud or error, responding to the assessed risk as necessary under the circumstances. We conducted our reasonable assurance procedure in accordance with International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board. These standards require that we plan and perform this engagement to obtain reasonable assurance about whether the reported BRSR Core attributes are prepared, in all material respects, in accordance with the reporting criteria.

The procedures we performed were based on our professional judgement and included inquiries, observation of processes performed, inspection of data recording procedures on sample basis particularly for operational attributes (like energy, GHG, water and waste), inspection of data collating and recording procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Made BPIL's management and process owners aware of the procedures to be performed by us.
- Understood and evaluated the design of the key structures, systems, processes and controls for managing, recording and reporting on the identified attributes.
- Checked consolidation for various plants, depots and corporate offices for ensuring the completeness of data being reported.
- Based on that understanding and the risks that the reported data may be materially misstated, determined the nature, timing and extent of further procedures.
- Performed substantive testing on a selective basis of the identified attributes at the corporate head office in Kolkata, office in New Delhi, and visited sample representative plants to check that data had been appropriately measured, recorded, collated and reported.
- Reviewed records and performed testing including recalculation of sample data to establish an assurance trail.
- Reviewed the level of adherence to the reporting criteria and the reporting framework followed by BPIL in preparing the BRSR Core data.
- Reviewed the level of risk involved in material incorrectness in recording, collating and reporting of the data.

Annexure VII.I to the Directors' Report (contd.)

BRSR Core Attributes

The BRSR Core attributes are mentioned in page 3 of this statement.

Observations

Our observations after conducting the reasonable assurance procedure are:

1. The data on Energy, Water, Waste and Safety include only those pertaining to the plants at Howrah, Pondicherry, Goa, Rishra, Jammu (2 plants), Jejuri, Hindupur (2 plants), Naltali, Taloja, Sandila, Sikandrabad, Samba, Nalbari and depots across the country.
2. BPIL has decided to follow the Equity Share approach in determining the Organisational Boundary while accounting for GHG. BPIL has 17 subsidiaries and JVs as on 31st March, 2026. The attributed GHG emissions of 7 of these (SBL Speciality Coatings Pvt. Ltd., Beepee Coatings Pvt. Ltd. Berger Hesse Wood Coatings Pvt. Ltd., Berger Rock Paints Pvt. Ltd., Berger Becker Coatings Pvt. Ltd., Berger Nippon Automotive Coatings Pvt. Ltd. and Berger Jenson & Nicholson (Nepal) Pvt. Ltd. have been accounted in the FY 2025-26 BRSR in addition to the GHG emissions of 15 plants (as mentioned in point 1) and depots. We are informed by BPIL that they would gradually include all the subsidiaries and JVs in their GHG disclosures in future. GHG emissions of offices are not included in the FY 2025-26 GHG accounting data. In the BRSR Section C Principle 6, BPIL has shared details of GHG emissions with considerations.
3. The GHG scope 2 emissions data is location based.
4. The data recording, collation and reporting process for GHG, energy, water and waste is fair. However, there is scope to improve its robustness to reduce risk of misstatement.
5. The waste segregation, measurement and storage facilities have scope of improvement. Waste is measured at the point of disposal from the plants. So "waste generation" data will have inaccuracy to that effect as waste opening and closing stock accounting is not done. Traceability of waste, once disposed to third parties, may be improved.
6. The safety data is based on records maintained.
7. Intensity data with respect to quantity of production: While majority of the production is liquid and measurable by volume, there are certain products that are solid in nature and can only be measured by weight. An average estimated density of 2.8 kg/litre has been used (for solid products) and the entire production has been expressed in KL. Estimation of an average density across a range of products will have its inherent possibility of inaccuracy.
8. Estimation of groundwater intake avoidance through rainwater harvesting in nearby villages is based on estimated water storage capacity created and average annual rainfall in the locality (secondary data).

Inherent Limitations

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. In addition, GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emission factors and availability of updated credible values.

Assurance Opinion:

Based on the procedures we have performed and the evidence we have obtained, the BRSR Core attributes for the financial year ended 31 March, 2026 are prepared in all material respects.

Statement of independence, impartiality and competence

Futurestation Services LLP is an independent professional services company that specializes in sustainability advisory and assurance services. No member of the reasonable assurance procedure performing team has a business relationship with BPIL, its directors or managers beyond that required of this assignment. We conducted this procedure independently and to our knowledge there has been no conflict of interest. The team has extensive experience in conducting assurance over environmental, social, ethical, governance, health and safety information, systems and processes, has over 30 years combined experience in this field and an excellent understanding of the subject matter.

SUDIPTA DAS
Partner
Futurestation Services LLP
12th May, 2026

This assurance statement, including the opinion expressed herein, is provided to Berger Paints India Limited and is solely for the benefit of Berger Paints India Limited in accordance with the terms of our agreement. We consent to the release of this statement by you in order to satisfy the requirements of SEBI but without accepting or assuming any responsibility or liability on our part to SEBI or to any other party who may have access to this statement.

Annexure VII.I to the Directors' Report (contd.)

BRSR Core FY 2025-26

Sr. No.	Attribute	Parameter	Measurement	Data
1	Green-house gas (GHG) footprint	Total Scope 1 emissions	tCO2e	10770
		Total Scope 2 emissions	tCO2e	38703
		GHG Emission Intensity (Scope 1 +2)	Total Scope 1 and Scope 2 emissions tCO2e/Total Revenue from Operations adjusted for PPP (tCO2e/Mln INR)	8.93
			Total Scope 1 and Scope 2 emissions tCO2e/KL of Product	0.07
2	Water footprint	Total water consumption	KL	400143
		Water consumption intensity	KL/Mln INR adjusted for PPP	78.11
			KL/KL of Product	0.67
		Water Discharge by destination and levels of Treatment	KL/Secondary level treatment in ETP / Release to surface water outside	550
			KL/Secondary level treatment in ETP / Release to CETP outside	2819
			KL/Secondary level treatment in ETP / Release to garden inside	2813
3	Energy footprint	Total energy consumed	Mega Joules	38,32,51,630
		Total energy consumed % of energy consumed from renewable sources	In % terms	39%
		Energy intensity	Mega Joules per Mln INR/adjusted for PPP	74811
			Mega Joules/KL of Product	641
4	Embracing circularity - details related to waste management by the entity	Plastic waste (A)	MT	2139
		E-waste (B)	MT	9
		Bio-medical waste (C)	MT	0.04
		Construction and demolition waste (D)	MT	2084
		Battery waste (E)	MT	0
		Radioactive waste (F)	MT	0
		Other Hazardous waste. (G)	MT	4119
		Other Non-hazardous waste generated (H).	MT	2600
		Total waste generated (A+B + C + D + E + F + G + H)	MT	10951
		Waste intensity	MT/Mln INR adjusted for PPP	2.23
			MT/KL of Product	0.018
		Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations	MT	1048
			Intensity %	9.5%
		For each category of waste generated, total waste disposed by nature of disposal	MT	9903
			Intensity %	90.5%
5	Enhancing Employee Well-being and Safety	Spending on measures towards well- being of employees and workers – cost incurred as a % of total revenue of the company	In % terms	0.10
		Details of safety related incidents for employees and workers (including contract-workforce)	Number of Permanent Disabilities	0
			Lost Time Injury Frequency Rate (LTIFR)	W 0
			(per one million-person hours worked)	E 0
			No. of fatalities	0

Annexure VII.I to the Directors' Report (contd.)

BRSR Core FY 2025-26 (contd.)

Sr. No.	Attribute	Parameter	Measurement	Data
6	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid	In % terms	1.88
		Complaints on POSH	• Total Complaints on Sexual Harassment (POSH) reported	2
			• Complaints on POSH as a % of female employees/ workers	0.47
			• Complaints on POSH upheld	2
7	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India	In % terms – As % of total purchases by value	26.49
		Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non- permanent /on contract) as % of total wage cost	In % terms – As % of total wage cost	15.99
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events	In % terms	0
		Number of days of accounts payable	(Accounts payable *365)/Cost of goods/services procured	81
9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	• Purchases from trading houses as % of total purchases	16.27
			• Number of trading houses where purchases are made from	375
			• Purchases from top 10 trading houses as % of total purchases from trading houses	49.62
			• Sales to dealers/distributors as % of total sales	94.75
			• Number of dealers/distributors to whom sales are made	64475
			• Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	1.88
			Share of RPTs (as respective %age) in -	
			• Purchases	4.48
			• Sales	0.9
			• Loans & advances	100
			• Investments	44.32