Business Responsibility and Sustainability Report & ESG Databook

2025-26

Sai

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Business Responsibility and Sustainability Report

SECTION A:
General Disclosures

I. Details of listed entity

1. Corporate Identity Number (CIN) of the Company	L24110TG1999PLC030970
2. Name of the Company	Sai Life Sciences Limited
3. Year of Incorporation	1999
4. Registered Office Address	Plot No.DS-7, IKP Knowledge Park, Turkapally Village, Shameerpet Mandal, Medchal – Malkajgiri District, Hyderabad 500078, Telangana, India
5. Corporate Address	# L4-01 & 02, SLN Terminus, Survey #133, Gachibowli Miyapur Road, Gachibowli, Hyderabad – 500032, Telangana, India.
6. Email Address	Investors@sailife.com
7. Telephone	040-68156000
8. Website	www.sailife.com
9. Financial Year Reported	2025-2026
10. Name of the Stock Exchanges where shares are listed	BSE Limited National Stock Exchange of India Limited
11. Paid-up Capital	₹ 21,17,79,234
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Runa Karan Email: runa.k@sailife.com Phone: 040-68156107
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosure under this report is made on a standalone basis, covering all entities forming part of our standalone financial statements.
14. Name of assurance provider	TUV India Private Limited
15. Type of assurance obtained	Reasonable Assurance for BRSR Core Indicators

II. Products/Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of turnover of the Company
1	Contract Research, Development and Manufacturing	Integrated services spanning discovery, development and commercial manufacturing of pharmaceutical products	100%

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

S. No.	Product/Service	NIC Code	% of total turnover contributed
1	Contract Research, Development and Manufacturing	NIC Code : 72 (Scientific Research and Development)	100%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	4	1	5
International	1	2	3

19. Markets served by the Company

a. Number of locations

Locations	Number
National (No. of States)	5
International (No. of Countries)	16

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

96.84%

c. Types of customers

Sai Life Sciences Limited is a rapidly growing CRO and CRDMO serving global pharmaceutical and biotechnology companies. The company provides integrated discovery, development and manufacturing services for small molecules to clients.

IV. Employees

20. Details as at the end of the Financial Year

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
		EMPLOYEES				
1.	Permanent (D)	3,806	3,238	85.08%	568	14.92%
2.	Other than Permanent (E)	103	79	76.70%	24	23.30%
3.	**Total employees (D + E)**	**3,909**	**3,317**	**84.86%**	**592**	**15.14%**
		WORKERS				
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	1,315	1,235	93.92%	80	6.08%
6.	**Total workers (F + G)**	**1,315**	**1,235**	**93.92%**	**80**	**6.08%**

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
		EMPLOYEES				
1.	Permanent (D)	3	3	100%	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total employees (D + E)**	**3**	**3**	**100%**	**0**	**0**
		WORKERS				
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	**Total workers (F + G)**	**0**	**0**	**0**	**0**	**0**

21. Participation/Inclusion/Representation of Women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	1	17%
Key Management Personnel	6	1	17%

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	19.37	30.5	20.98	22.45	34.64	24.17	30.1	18.4	23.2
Permanent Workers		NA			NA			NA	

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

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

S. No.	Name of the holding/ subsidiary/associate companies/joint ventures (A)	Indicate whether Holding/ Subsidiary/Associate/Joint Venture	% of shares held by the Company	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the Company (Yes/No)
1	Sai Life Sciences Inc	Subsidiary	100	Yes
2	Sai Life Sciences Gmbh	Subsidiary	100	Yes
3	Sai Life Pharma Private Limited	Subsidiary	100	Yes

VI. CSR Details*

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

(ii) Turnover: ₹ 2,153 Cr

(iii) Net worth: ₹ 2,508 Cr

*Values are based on standalone financials.

VII. Transparency and Disclosure Compliances

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

Stakeholder group from whom compliant* is received	Grievance Redressal Mechanism in place (Yes/ No) (If yes, then provide web link for grievance redressal policy) *	FY 2025-26			FY 2024-25		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	Nil	0	0	Nil
Investors (other than shareholders)	Yes	0	0		0	0	
Shareholders	As per applicable law	1	0		12	1	
Employees and workers	Yes	0	0		0	0	
Customers**	Yes	12	11		5	5	
Value Chain Partners	Yes	0	0		0	0	
Others	Yes	0	0		0	0	

*Shareholders can register their grievances on the SCORES Portal at https://scores.sebi.gov.in/and the ODR Portal at https://smartodr.in/. All other stakeholder groups including customers, value chain partners, communities and employees and workers can raise a concern by accessing the Code of Conduct and Business Ethics on the website. They may also write and drop their grievance in the Complaint box installed at all the work locations. Several policies guiding the Company's conduct with all its stakeholders, including grievance mechanisms are placed on the Company's website and can be found on https://sailife.com/corporate-governance/. In addition, there are internal policies placed on the intranet of the Company that are accessible by employees.

**Related to Quality

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate Action	Risk	Exposure to physical climate risks (floods, droughts, water stress) and transition risks (carbon pricing, regulatory tightening, technology investment requirements for energy transition) that could disrupt operations and increase costs.	Climate risks are managed through the Enterprise Risk Management (ERM) framework with climate-related risks integrated into CROs. The Company has set science-based emission reduction targets and is transitioning towards renewable energy usage. Water conservation initiatives such as Zero Liquid Discharge (ZLD) and climate governance through Board-level oversight support mitigation.	Negative: Increased operational costs due to extreme weather disruptions, carbon pricing, regulatory compliance and climate transition requirements.
2	Energy	Risk & Opportunity	As a CRDMO with energy-intensive R&D and manufacturing operations, energy consumption drives both operational costs and carbon emissions. Rising fossil fuel costs and regulatory requirements present risk; renewable energy adoption and efficiency improvements present opportunity to reduce cost and carbon footprint.	Implementation of ISO 50001 Energy Management System across facilities, continuous energy audits, adoption of renewable energy, energy-efficient equipment and process optimization to reduce energy intensity and emissions.	Negative: Energy price volatility and rising fuel costs may increase operating expenses. Positive: Energy efficiency initiatives and renewable adoption can reduce long-term energy costs and carbon footprint.
3	Water Management	Risk	Manufacturing operations at Hyderabad (Bollaram) and Bidar (Karnataka) face water stress risk due to geographic location in water-stressed regions. Climate scenario analysis indicates 2–10 additional consecutive dry days. Pharmaceutical manufacturing is water-intensive.	Implementation of Zero Liquid Discharge (ZLD) at manufacturing sites, wastewater treatment and recycling systems, rainwater harvesting infrastructure and water stewardship practices aligned with environmental policies.	Negative: Water scarcity and regulatory restrictions may increase procurement and treatment costs or disrupt operations. Investments in water infrastructure may increase short-term capital expenditure.
4	Waste Management	Risk	Pharmaceutical manufacturing generates significant hazardous and non-hazardous waste, including chemical solvents, API intermediates and packaging waste. Improper management poses environmental, regulatory and reputational risk. Specific hazardous waste generation increased by 7% in FY 2024-25.	Waste minimisation programs, segregation and safe disposal mechanisms, hazardous waste management protocols and partnerships for co-processing waste through authorised facilities. Environmental management systems aligned with ISO 14001 are implemented.	Negative: Non-compliance or an increase in hazardous waste generation may raise treatment and disposal costs and lead to regulatory penalties.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Employee Health and Safety	Risk	Pharmaceutical and chemical manufacturing involves handling hazardous chemicals, solvents and biological agents. Workplace accidents, occupational illnesses, or safety failures can result in fatalities, regulatory penalties, production downtime and reputational damage. As a CRDMO, safety incidents could jeopardize customer relationships and regulatory approvals.	Implementation of ISO 45001 Occupational Health & Safety Management System, Behaviour-Based Safety (BBS) programs, emergency response plans, safety training and regular health monitoring for employees and contractors.	Negative: Workplace accidents may result in compensation costs, operational disruptions, regulatory penalties and reputational impact.
6	Employee engagement	Opportunity	High employee engagement drives productivity, innovation, talent retention and operational excellence. As a science-driven CRDMO, attracting and retaining skilled pharmaceutical scientists and engineers is critical to business growth. Low engagement increases attrition and recruitment costs.	NA	Positive: Higher engagement improves productivity, innovation and operational efficiency while reducing recruitment and attrition costs.
7	Labour and Human Rights	Risk	As a global CRDMO with operations in India and UK and an international supply chain, there is risk of labor rights violations (forced labor, child labor, discrimination) within operations or supply chain. Failure to uphold ILO Core Labor Standards can result in regulatory penalties, loss of customer contracts and reputational damage.	Human Rights Policy aligned with international standards, supplier code of conduct, grievance redressal mechanisms, anti-harassment frameworks and training programs for employees and suppliers.	Negative: Non-compliance may lead to regulatory penalties, reputational damage, operational disruption and potential loss of customers or partnerships.
8	Diversity, equity and Inclusion	Opportunity	A diverse and inclusive workforce drives innovation, enhances decision-making quality, expands talent pools and strengthens organizational resilience. It also meets increasing customer and investor ESG expectations. Gender diversity remains below target (14.9% vs 18% goal), indicating room for improvement.	NA	Positive: Diverse workforce enhances innovation, talent attraction and organizational resilience, contributing to improved long-term business performance.
9	Ethics and Code of Conduct	Risk	Operating in highly regulated pharmaceutical markets globally, any breach of ethical standards — including corruption, bribery, conflict of interest, or anti-competitive behaviour — can result in regulatory penalties, loss of business licenses, reputational damage and exclusion from global supply chains.	Code of Business Conduct & Ethics, Anti-Bribery and Anti-Corruption (ABAC) policy, whistleblower mechanism, ethics training programs and Board-level oversight of ethical compliance.	Negative: Ethical breaches may result in legal penalties, reputational damage, loss of contracts and exclusion from global supply chains.
10	Compliance – regulatory, quality & Product responsibility	Risk	As a CRDMO serving global pharmaceutical companies, Sai Life Sciences must comply with stringent regulatory requirements (FDA, EMA, CDSCO) and quality standards (GMP, GLP, ICH). Non-compliance can result in regulatory actions, product recalls, loss of customer relationships and significant financial penalties. Product responsibility also includes IP protection and data privacy.	Strong quality management systems aligned with global regulatory standards (e.g., GMP), internal audits, supplier compliance monitoring and robust data integrity and cybersecurity measures.	Negative: Non-compliance with regulatory or quality standards may result in fines, product recalls, operational shutdowns, or loss of customer trust.

SECTION B:

Management and Process Disclosures

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether the Company's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	No	No	No	No	No	No	No	No	No
c. Weblink of the policies, if available	1. (principle 3,4,5,8) Equal Opportunity policy for persons with disabilities 2. (principle 1,7) Anti Corruption and Anti Bribery 3. (principle 1,2,9) Code of Supplier Conduct and Ethics Policy 4. (principle 1,4,5,8) Social Accountability policy 5. (principle - 9) Corporate Privacy Notices 6. (principle - 3,9) Corporate Privacy Policy 7. (principle- 3,4,5,8) Diversity, equity and Inclusion policy 8. (principle - 1,7) Code of Conduct & Ethics Framework 9. (principle - 3,5) Sexual Harassment Policy 10. (Principle 2,4,6,8) Sustainability Procurement policy 11. (principle 1,7,9) Code of business conduct and ethics policy 12. (principle -3,4,5,8) Human rights Implementation Guidelines 13. (principle -2,6) HSE&S policy implementation Guidelines 14. (Principle -2,3,6) Health, Safety, Environmental and Sustainability policy 15. (principle 2,6) Climate Transition plan (FY 2025-35) 16. (principle 4,6) Climate risk & Opportunities report								
2. Whether the Company has translated the policy into procedures. (Yes/No)	Yes	No	No	No	No	No	No	No	No
3. Do the enlisted policies extend to the Company's 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, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by the Company and mapped to each principle.	Principle 1: ISO 37001 (Anti-Bribery Management Systems) ISO27000 (Information Management System) Principle 2,3,5 : SA 8000(Social Accountability) Principle 3: ISO 45001:2018 - Occupational Health & Safety Management System Principle 4: ISO 28000 – Security Management Systems for Supply Chain ISO 20400 – Sustainable Procurement Principle 6: ISO 14001:2015 - Environmental Management System, ISO 50001-Energy Management System Principle 9: ISO 27001 - Information Security Management System for data protection and operational integrity								
5. Specific commitments, goals and targets set by the Company with defined timelines, if any.									

BRSR / NGRBC Principle	Target	Baseline	Target Year	Progress % (FY 2025-26)
Principle 2	Increase products under circular economy model by 10%	FY 2024-25	2035	0%
Principle 3	Zero harm – no fatalities or serious injuries - Ongoing	Annual	Ongoing	0 incidents

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9

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

BRSR / NGRBC Principle	Target	Baseline	Target Year	Progress % (FY 2025- 26)
Principle 9	Develop local supplier base to 30% procurement	FY 2024-25	FY 2029-30	78%
Principle 9	Achieve 5% procurement spend with diverse & inclusive suppliers	FY 2024-25	FY 2029-30	In Progress
Principle 5	Resolution of 100% human rights complaints within 60 days - Ongoing	Annual	Ongoing	100%
Principle 6	15% reduction in freshwater use	FY 2023-24	FY 2028-29	-11.80%
Principle 6	50% water recycling	FY 2023-24	FY 2028-29	43%
Principle 6	100% diversion from landfills (circular economy)	FY 2023-24	FY 2028-29	99.90%
Principle 6	Scope 1 & 2 Absolute GHG reduction: 58.8%	FY 2023-24	FY 2034-35	0.55%
Principle 6	Scope 3 GHG reduction: 63.8% per unit value added	FY 2023-24	FY 2034-35	In Progress
Principle 6	Transition to 80% renewable energy across operations	FY 2021-22	FY 2029-30	80%
Principle 6	90% reduction in emissions via DHL Go Green Plus	FY 2023-24	FY 2034-35	52%
Principle 6	100% site certification for ISO 14001 & ISO 45001 (Indian sites)	FY 2023-24	FY 2026-27	100%
Principle 9	ESG assessments for 100% critical suppliers	FY 2024-25	FY 2027-28	83.30%

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)

At Sai Life Sciences, we recognise that our long-term success is intrinsically linked to the way we conduct our business responsibly towards our people, communities and the environment. Sustainability is integrated into our business model, guiding our approach to safety, responsible sourcing, energy efficiency, quality and regulatory compliance across all our operations.

As we continue to scale our business, our focus remains on strengthening our ESG performance by investing in safe and efficient operations, fostering an inclusive workplace where scientific talent is nurtured and promoting continuous professional development. We remain committed to upholding the highest standards of governance and operational excellence while creating long-term value for all stakeholders.

Our approach is guided by the values of Shraddha and Saburi, which inspire conviction in our actions and patience in our execution. These principles shape our decisions, strengthen stakeholder relationships and reinforce our responsibility to grow sustainably while maintaining the trust of our stakeholders.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	The implementation and oversight of the Company's Business Responsibility policies are governed by the Corporate Social Responsibility and Sustainability Committee. The Committee serves as the apex governance body responsible for overseeing the Company's sustainability agenda, monitoring compliance with applicable regulatory requirements and reviewing the effectiveness of Business Responsibility and ESG-related policies and practices. It provides strategic direction on environmental, social and governance (ESG) priorities, oversees the implementation of sustainability initiatives across the organisation and periodically reviews performance to ensure alignment with the Company's long-term business strategy and stakeholder expectations. The Committee also guides the integration of responsible business practices into business operations and decision-making, fostering continuous improvement in sustainability performance.								
9. Does the Company have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the Corporate social Responsibility and Sustainability Committee is responsible for decision-making on sustainability-related issues. In addition, the Risk Management Committee also assesses risks pertaining to specific principles of business responsibility as identified by the Committee.								

10. Details of review of NGRBCs by the Company:

Subject for review	Indicate whether review was undertaken by Director/ Committee of the Board/any other Committee									Frequency (Annually/Half yearly/Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The Corporate social Responsibility and Sustainability Committee of the Board assesses the Business Responsibility (BR) and ESG performance of the Company at least twice on yearly basis and reports to the Board. The Board assesses the report on BR on an annual basis based on the recommendation of the CSR and Sustainability Committee.									Need basis								
Compliance with statutory requirements of relevance to the principles and, rectification of any non-compliances	The Board reviews the status of compliance with all applicable statutory requirements on a quarterly basis.									Quarterly								

	P1	P2	P3	P4	P5	P6	P7	P 8	P9
11. Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	Policies and procedures relevant to corporate Governance are assessed by EY								

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

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

SECTION C:
Princple* Wise Performance Disclosure

Principle 1:

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

Essential Indicator:

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	1	Code of Conduct, Anti-Bribery and Anti-Corruption	100%
Key Managerial Personnel	1		100%
Employees other than Board of Directors and KMPs	23	All employees undergo various training programs throughout the year. Training was undertaken on various topics/aspects, namely Code of Ethics, Information Security, POSH, Remote Workforce, Data Integrity, HSE and Sustainability	100%
Workers	1	All Policies	100%

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

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

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			
Punishment				

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

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

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

The Company upholds the highest standards of ethical conduct through the implementation of stringent Anti-Bribery and Anti-Corruption (ABAC) provisions, complemented by robust Anti-Money Laundering (AML) measures. These frameworks reinforce the Company's zero-tolerance approach toward unethical behaviour and unlawful activities.

To strengthen governance practices, the Company has conducted a comprehensive corruption risk assessment across its operations, enabling a structured approach to risk identification and mitigation in alignment with the principles of the ISO 37001 Anti-Bribery Management System.

Further, the Company has instituted strong internal controls and established procedures to proactively address potential corruption risks. During the reporting period, awareness and training programmes on relevant policies and ethical business practices were conducted, resulting in 100% coverage of governance body members, employees and business partners across all categories and regions.

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

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

6. Details of complaints with regard to conflict of interest

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	0	0	0
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	0	0	0

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

NA

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

	FY 2025-26 (INR Million)	FY 2024-25 (INR Million)
i) Accounts payables	3,069	3,327
ii) Cost of goods/services procured	9,355	7,660
iii) Number of days of accounts payables	120	158

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases*	a. Purchases from trading houses as % of total purchases	39%	Not Available
	b. Number of trading houses where purchases are made from	102	Not Available
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	62%	Not Available
Concentration of Sales**	a. i) Sales to dealer / distributors as % of total sales	NA	NA
	b. Number of dealers / distributors to whom sales are made	NA	NA
	c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	NA	NA
Share of RPTs in	a. Purchases (Purchases with related parties as % of Total Purchases)	2.0%	2.2%
	b. Sales (Sales to related parties as % of Total Sales)	0.2%	0.5%
	c. Loans & advances given to related parties as % of Total loans & advances	NA	NA
	d. Investments in related parties as % of Total Investments made	97%	98%

*Raw material suppliers are covered.

**The Company does not operate through any dealer or distributor network for sale of its services or products. All revenues are generated through direct business-to-business (B2B) client engagements and accordingly, the disclosure relating to concentration of sales through dealers/distributors is not applicable to the Company.

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
2	Empowering Climate Action: ESG capacity building for suppliers	100%

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

Yes, the Company has put in place a robust framework to ensure ethical business practices and to manage any potential conflicts of interest. This framework consists of two key policies - the "Code of Conduct for Board of Directors and Senior Management Personnel" and the "Policy on Related Party Transactions". These policies are mandatory for all board members and are designed to provide a clear process to prevent, manage and mitigate any conflicts of interest. Transactions with the board members or any entity in which such board members are concerned or interested are required to be approved by the Audit Committee and the Board of Directors. In such cases, the interested directors abstain from the discussions at the meeting.

Principle 2:

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

Essential Indicator:

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

Segment	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R & D	NA	NA	Nil
Capex	Nil	Nil	Nil

Note: Sai is in the business of performing contract research, development & manufacturing activities on behalf of its clients on a contract basis. Sai does not incur any research & development expenditure on its own.

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

Yes, the entity has a Sustainable Procurement Policy in place, which outlines procedures and guidelines for responsible and sustainable sourcing across its supply chain. The policy incorporates environmental, social, ethical and governance considerations into procurement practices and encourages suppliers and business partners to align with the Company's sustainability and compliance standards.

Further, the entity promotes responsible sourcing through supplier assessments, adherence to ethical business practices and compliance with applicable environmental, health & safety and labour-related requirements, thereby supporting the development of a sustainable and resilient supply chain ecosystem.

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

100% (Critical suppliers covered under our ESG Audit and SA8000 assessment).

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.

(a) Plastics (including packaging)	Plastic waste, including packaging materials, is segregated at source and routed to authorised recyclers for recycling and resource recovery.
(b) E-waste	E-waste, such as electronic components and batteries, is collected separately and disposed of through authorised e-waste recyclers in compliance with regulatory guidelines. This ensures safe dismantling, material recovery and environmentally sound disposal.
(c) Hazardous waste	Hazardous waste is managed through a structured hierarchy including recycling, co-processing and pre-processing. Waste streams are analysed for physical and chemical properties before disposal. Most hazardous waste is co-processed in cement kilns for energy recovery, while solvents are sent to authorised recyclers. Waste is stored in approved containers, detoxified as per MSDS guidelines and tracked until final disposal to ensure regulatory compliance.
(d) other waste.	Non-hazardous waste such as paper, cardboard, metals and organic waste is segregated and managed through reuse, recycling, or repurposing. Organic waste is processed in digesters to produce compost for greenbelt development, while scrap materials such as metal drums are repurposed. Recyclable materials are sent to authorised recyclers to minimise landfill disposal.

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

Yes, Extended Producer Responsibility (EPR) is applicable to the Company under the Plastic Waste Management Rules, 2016. The Company's waste collection and management practices for plastic packaging waste, including HDPE carboys and liners, are aligned with the EPR plan submitted to the Pollution Control Boards. Plastic packaging waste is segregated and channelled to authorised recyclers to ensure responsible recycling and regulatory compliance.

Leadership Indicators

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

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

*We conduct Life Cycle Assessments (LCAs) based on specific customer requests. However, considering the nature of our CRDMO business model and confidentiality obligations, detailed results and disclosures are not publicly shared.

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
NA		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Raw Material (Solvent)	240.1	294.6

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

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

*The Company does not reclaim products or packaging materials at end-of-life, as the Company operates as a CRDMO providing research, development and manufacturing services for pharmaceutical innovators. Accordingly, there is no data to report under reuse, recycle, or safe disposal categories.

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Nil	Nil

Principle 3:

Business should respect and promote the wellbeing 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	3,228	3,228	100%	3,228	100%	-	-	3,228	100%	3,228	100%
Female	568	568	100%	568	100%	568	100%	-	-	568	100%
Total	**3,806**	**3,806**	**100%**	**3,806**	**100%**	**568**	**15%**	**3,228**	**85%**	**3,806**	**100%**
Other than Permanent employees											
Male	NA										
Female											
Total											

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	NA										
Female											
Total											
Other than Permanent Workers											
Male	1,235	1,235	100%	NA							
Female	80	80	100%								
Total	1,315	1,315	100%								

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

	FY 2025-26	FY 2024-25
i) Cost incurred on wellbeing measures as a % of total revenue of the company	1.21%	1.37%

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

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

3. Accessibility of workplaces

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

Yes, we are committed to fostering inclusion for persons with disabilities and addressing the stereotypes they face by raising awareness both within and outside our organization. We promote equal opportunities by ensuring that our workplaces, policies, HR systems, tools and processes are accessible and supportive.

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

Yes, is committed to fostering an inclusive, diverse and equitable workplace by ensuring equal opportunities for all employees and applicants, including persons with disabilities, in line with the provisions of the Rights of Persons with Disabilities Act, 2016. Through its Diversity Agenda and Action Plan, the Company promotes a work environment that is free from discrimination and supports fair treatment across all aspects of employment, including recruitment, learning and development, career progression, compensation and workplace participation.

The Company's approach focuses on creating an accessible and supportive workplace that values diversity in gender, background, capabilities and perspectives. The policy framework encourages inclusion through awareness initiatives, employee engagement practices and equal opportunity measures designed to enhance participation and representation across the workforce. Sai Life Sciences also strives to build a culture of respect, dignity and belonging, ensuring that employees, including persons with disabilities and other underrepresented groups, are provided with equal access to opportunities, resources and professional growth.

Through the implementation of its Diversity Agenda and Action Plan, the Company aims to strengthen workplace diversity, promote inclusive decision-making and create long-term social value while aligning its people practices with applicable legal and regulatory requirements. 2016.

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%	89%	NA	NA
Female	93%	89%	NA	NA
Total	**99%**	**89%**	**NA**	**NA**

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	NA
Other than permanent workers	Yes, Contract workers and other non-permanent workers are covered under the Grievance Redressal Policy. They can raise concerns through formal grievance channels or anonymous complaint boxes. Grievances are reviewed by designated management representatives and Grievance Redressal Committees, with safeguards for confidentiality and protection against retaliation.
Permanent employees	Yes, Permanent employees can report grievances related to employment conditions, workplace conduct, discrimination, health and safety, welfare facilities and workplace harassment through a structured grievance redressal process. The mechanism includes multiple levels of escalation, committee review, defined resolution timelines, confidentiality provisions and protection against victimisation or retaliation.
Other than permanent employees	Yes, the grievance mechanism is also available to temporary employees, consultants, interns and other non-permanent personnel. Concerns may be raised through managers, HR representatives, or anonymous grievance complaint boxes. Dedicated Grievance Redressal Committees investigate and resolve grievances in a fair, transparent and confidential manner.

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	%(B/A)	Total employees/ workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	%(D/C)
Total Permanent Employees	**3,909**	**0**	**0**	**3,439**	**0**	**0**
- Male	3,317	0	0	2,959	0	0
- Female	592	0	0	480	0	0
Total Permanent Workers	**1,315**	**0**	**0**	**1,233**	**0**	**0**
- Male	1,235	0	0	1,181	0	0
- Female	80	0	0	52	0	0

Note: The Company does not have a recognized employee union. However, in line with its policy, employees are encouraged to form associations. A Workers' Committee, comprising an equal number of employee and worker representatives, is in place. Quarterly meetings are conducted to deliberate on working conditions, health and safety and other grievances.

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees*										
Male	3,238	3,238	100%	1,546	47.75%	2,902	2,902	100%	1,468	50.59%
Female	568	568	100%	568	100%	468	468	100%	449	96%
Total	**3,806**	**3,806**	**100%**	**2,351**	**61.77%**	**3,370**	**3,370**	**100%**	**1,917**	**56.88%**
Workers										
Male	1,235	1,235	100%	0	0%	1,181	1,181	100%	0	0%
Female	80	80	100%	0	0%	52	52	100%	0	0%
Total	**1,315**	**1,315**	**100%**	**0**	**0%**	**1,233**	**1,233**	**100%**	**0**	**0%**

*This disclosure includes only permanent employees.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	3,238	2,666	82.33%	2,902	2,064	71.12%
Female	568	389	68.49%	468	301	64.32%
Total	**3,806**	**3,055**	**80.27%**	**3,370**	**2,365**	**70.18%**
Workers						
Male	NA					
Female						
Total						

Note: This disclosure includes only permanent employees & 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, what is the coverage*?

Yes, the Company has implemented a comprehensive Occupational Health and Safety Management System (OHSMS) through its Health, Safety, Environment and Sustainability (HES&S) Policy, supported by detailed implementation frameworks, standard operating procedures and monitoring mechanisms. The system is designed to ensure safe, healthy and responsible working conditions for employees, contractors and other stakeholders across all manufacturing, research and corporate locations. Its coverage extends to research laboratories, manufacturing facilities, warehouses, utilities, engineering operations and support functions.

The OHSMS framework focuses on hazard identification, risk assessment, incident prevention, emergency preparedness, safe handling of chemicals and hazardous materials, occupational health monitoring, contractor safety management and continuous employee training and awareness. Regular safety audits, inspections, behavioural safety initiatives and compliance reviews are conducted to strengthen workplace safety culture and drive continuous improvement in operational health and safety performance across all sites.

The Company's HES&S Policy is guided by the objective of achieving "zero harm", with a strong emphasis on preventing fatalities, serious injuries, occupational illnesses and unsafe incidents. The policy also incorporates broader sustainability priorities, including mission-driven emission reduction targets and strengthened customer health and safety practices, thereby integrating safety and sustainability into the Company's overall business strategy.

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 follows a proactive and structured approach towards identifying work-related hazards and assessing occupational health and safety risks across its operations. Hazard identification and risk assessment processes are integrated into routine operational activities as well as non-routine tasks, including maintenance activities, equipment handling, shutdown procedures and project-related work. These processes are guided by established Health, Safety, Environment and Sustainability (HES&S) procedures and standard operating protocols implemented across sites.

Workplace risks are identified through regular site inspections, internal audits, safety observations, process safety reviews and periodic risk assessments conducted by cross-functional teams. The Company undertakes evaluations of operational processes, machinery, chemical handling practices and workplace conditions to identify potential hazards and implement appropriate corrective and preventive measures. Emergency preparedness assessments and incident investigations are also conducted to strengthen risk mitigation and operational resilience.

The Company further encourages active employee participation in maintaining a safe workplace through Health, Safety and Environment (HSE) committees, behavioural safety initiatives and near-miss reporting mechanisms. Employees and contractors are encouraged to report unsafe conditions, incidents and potential hazards, enabling timely corrective action and continuous improvement in workplace safety performance. Regular training, awareness programmes and safety reviews support the ongoing enhancement of the Company's occupational health and safety management practices.

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

Yes. The Company has established processes and reporting mechanisms that enable employees and workers to identify, report and escalate work-related hazards, unsafe conditions and safety concerns across its operations. Workers are encouraged to actively participate in maintaining workplace safety through structured Health, Safety and Environment (HSE) committees, safety observations and near-miss reporting systems, which facilitate timely identification and resolution of potential risks.

Employees and workers can report hazards through multiple channels, including supervisory reporting, safety meetings, inspections and formal incident reporting mechanisms. Reported concerns are reviewed by relevant HSE teams and management and corrective and preventive actions are implemented to eliminate or mitigate identified risks. The Company also promotes a culture of open communication and accountability to strengthen workplace safety and encourage proactive risk reporting.

Further, the Company's safety practices empower workers to remove themselves from situations that may pose an imminent risk to their health or safety without fear of retaliation. Regular training and awareness programmes are conducted to ensure that employees and contractors understand workplace hazards, emergency response procedures and their responsibilities towards maintaining a safe and healthy working environment.

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

Yes. The Company provides employees and workers with access to medical and healthcare support services as part of its commitment to promoting employee health, safety and overall well-being. Healthcare support is extended across operational locations to ensure timely medical assistance and preventive care for employees and workers.

The Company facilitates access to occupational as well as non-occupational healthcare services through on-site medical support, health check-up programmes, emergency medical assistance and tie-ups with external healthcare facilities, wherever required. Employees are also supported through wellness initiatives, awareness programmes and preventive healthcare measures aimed at promoting physical and mental well-being.

In addition, the Company continues to strengthen its employee well-being practices by fostering a safe and healthy work environment, encouraging health awareness and ensuring access to appropriate medical care and support services for employees and workers across its operations.

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

Safety Incident /Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries (First-Aid cases)	Employees	13	6
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

The Company ensures a safe and healthy workplace through its Health, Safety, Environment and Sustainability (HSE&S) Policy, which focuses on hazard identification, risk assessment and incident prevention across operations. Occupational health programmes, process safety controls and emergency preparedness measures are implemented to protect employees. The safety management system is also extended to contractors and vendors through safety orientations, audits and periodic performance monitoring.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	0	0		0	0	
Health & Safety	37	0		54	0	

14. Assessments for the year:

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

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

Nil

Leadership Indicators

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

Yes, the Company provides coverage through group insurance and employee benefit programmes, which may include, accidental insurance, medical insurance and other compensatory support mechanisms in line with applicable laws, internal policies and employment terms. These benefits are aimed at ensuring financial security and welfare support for employees and workers and their dependents.

Further, the Company provides compensation and support packages on a case-by-case basis, with eligibility and benefits determined solely by Management based on individual circumstances.

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

The Company has adequate mechanisms to ensure that requisite statutory dues, as applicable to the transactions of the Company with its value chain partners, are deducted and deposited in accordance with the applicable regulations and reviewed as per regular audit processes. The Company also collects necessary certificates and proofs from its contractors with respect to payment of statutory dues like PF, ESIC, etc., relating to contractual employees and workers. The Company also sets clear expectations with its value chain partners to abide by labour laws, human rights and regulations based on the nature of the business.

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

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

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

No

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100%
Working Conditions	100%

Note: Assessment done for critical suppliers.

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.

Nil

Principle 4:

Business 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 Company.**

   Sai Life Sciences identifies key stakeholder groups through a structured stakeholder mapping and materiality assessment process. Stakeholders are identified based on their influence on the Company's operations and the extent to which they are impacted by its activities. The key groups include employees, customers, suppliers and partners, investors, regulators, communities and industry bodies. The Company engages with these stakeholders through surveys, meetings, consultations and regular interactions to understand their expectations and incorporate their inputs into sustainability strategy and reporting.

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

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/ No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly /others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors / Shareholders	No	Investors calls, annual general meetings, annual report, stock exchange disclosures	Quarterly / Annually	To provide transparency on the Company's financial and ESG performance, long-term strategy, governance practices and risk management approach. These engagements help address stakeholder concerns, discuss emerging risks and opportunities and strengthen accountability through open communication. They also support alignment on sustainability priorities, regulatory compliance and long-term value creation.
Customers	No	Customer meetings, audits, surveys, contractual communications	Ongoing/ Quarterly	To understand customer expectations and ensure compliance with quality, regulatory, delivery and sustainability requirements. These engagements help strengthen customer relationships, improve operational performance, address concerns in a timely manner and support continuous improvement in products, services and business practices.
Suppliers and Business Partners	No	Supplier meetings, audit, contracts, emails	Annual / AS Required	To ensure continuity of supply, adherence to quality and ESG standards, ethical business practices and delivery performance. These engagements help strengthen supplier relationships, improve supply chain reliability, address operational and compliance-related concerns and promote responsible and sustainable sourcing practices.
Government Bodies and agencies	No	Regulatory filings, inspections, statutory submissions, official correspondence	Annual / AS Required	To ensure compliance with applicable laws and regulations, licenses, permits, inspections and statutory reporting requirements. These engagements support regulatory alignment, timely compliance management, effective monitoring of legal obligations and proactive resolution of compliance-related issues while strengthening transparency and accountability.

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/ No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly /others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Policy makers and Industry associations	No	Industry forums, consultations, working groups, policy submissions	Periodic/Event - based	To monitor regulatory and policy developments, contribute to industry dialogue and align with emerging standards. These engagements help the Company stay informed about evolving regulations, strengthen industry collaboration, support proactive compliance management and incorporate best practices into business and sustainability operations.
Local Communities	No	Community meetings, CSR initiatives and grievance redressal mechanisms	Ongoing / Annually	To address community concerns related to environmental impacts, employment opportunities, health and safety and local development initiatives. These engagements help strengthen community relationships, understand local needs and expectations, support inclusive development and implement initiatives that contribute to the overall well-being of surrounding communities.
Employees	No	Town Halls, Internal Communication platforms, surveys and training programs	Ongoing / Quarterly	To enhance employee engagement, wellbeing, health and safety, learning and development and workplace culture. These engagements help foster an inclusive and positive work environment, support employee growth and satisfaction, address workplace concerns and strengthen overall organizational performance and retention.

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.

Sai Life Sciences has established a structured stakeholder engagement framework to ensure transparent, inclusive and consistent consultation with key stakeholders on economic, environmental, social, governance and operational matters. The Company engages with a wide range of stakeholders including investors and shareholders, customers, employees, suppliers and business partners, government authorities, industry associations and local communities. Stakeholder identification and prioritisation are carried out through stakeholder surveys, cross-functional workshops, employee inputs, customer and regulator feedback, supplier assessments and community engagement mechanisms.

Stakeholder consultations are conducted by relevant functional teams such as Sustainability, HSE, HR, Finance, Corporate Secretary, CSR, Supply Chain Management, Regulatory Affairs and Business Development teams through various channels including investor calls, annual general meetings, customer meetings, supplier audits, employee town halls, surveys, regulatory submissions, community meetings, grievance redressal mechanisms and industry forums. These engagements are designed to understand stakeholder expectations and address concerns related to financial performance, governance, ESG priorities, compliance, operational performance, health and safety, sustainability practices and community impacts. All discussions, concerns raised and agreed action plans are documented through stakeholder registers, engagement logs, grievance trackers and prioritisation matrices.

Key insights and feedback from stakeholder engagements are periodically consolidated and reviewed by management through structured monitoring and reporting mechanisms. Significant stakeholder concerns, material ESG issues and high-severity grievances are escalated to senior management and integrated into ESG reviews, sustainability reporting processes, strategic planning and risk management discussions. The Company also undertakes annual reviews to evaluate the effectiveness of stakeholder engagement activities and incorporates stakeholder feedback into business strategy, governance practices, sustainability initiatives and decision-making processes, thereby enabling informed oversight by senior leadership and the Board.

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 consultations form an integral part of Sai Life Sciences' stakeholder engagement and materiality assessment processes, enabling the Company to identify and manage key environmental, social, governance and operational topics. The Company engages with stakeholders including employees, customers, suppliers, investors, government authorities, industry associations and local communities through structured mechanisms such as surveys, investor meetings, customer interactions, supplier assessments, employee town halls, regulatory engagements, community meetings and grievance redressal platforms. These engagements help the Company understand stakeholder expectations, emerging risks, sustainability priorities and material concerns relating to ESG performance, compliance, health and safety, operational practices and community impacts.

The inputs and feedback received from stakeholders are systematically documented, reviewed and integrated into the Company's sustainability strategies, ESG reporting processes, operational initiatives and risk management practices. Stakeholder consultations have contributed to the identification and prioritisation of material topics such as climate action, energy and water management, employee wellbeing, responsible supply chain practices, ethical business conduct and community development initiatives. The insights gathered are further used to strengthen sustainability policies, governance frameworks, engagement practices and ESG-related action plans and targets, ensuring alignment between stakeholder expectations and the Company's long-term business and sustainability objectives.

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

The Company engages with local communities and other vulnerable or marginalized stakeholder groups through structured stakeholder engagement processes and Corporate Social Responsibility (CSR) initiatives across its areas of operation. Engagement is undertaken through community interactions, CSR programmes, local consultations and grievance redressal mechanisms to understand stakeholder concerns relating to environmental impacts, health and safety, employment opportunities and community development needs. These interactions enable the Company to identify material social issues and incorporate stakeholder feedback into its community engagement and development initiatives.

Based on community needs assessments and stakeholder inputs, the Company implements programmes focused on education, healthcare, skill development, livelihood enhancement, community wellbeing and infrastructure development. The Company also maintains appropriate grievance mechanisms to facilitate the timely and transparent resolution of community concerns, with significant matters escalated to relevant management levels when required. Through sustained stakeholder engagement and targeted social investments, the Company seeks to foster inclusive growth, strengthen community relationships and create long-term positive social impact in the regions where it operates.

Principle 5:

Business should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	3,806	3,806	100%	3,370	3,370	100%
Other than Permanent	103	103	100%	69	69	100%
Total Employees	**3,909**	**3,909**	**100%**	**3,439**	**3,439**	**100%**
Workers						
Permanent	0	0	0	0	0	0
Other than Permanent	1,315	1,315	100%	1,233	1,233	100%
Total Workers	**1,315**	**1,315**	**100%**	**1,233**	**1,233**	**100%**

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	3,238	0	0%	3,238	100%	2,902	0	0%	2,902	100%
Female	568	0	0%	568	100%	468	0	0%	468	100%
Other than Permanent										
Male	79	0	0	79	100%	57	0	0%	57	100%
Female	24	0	0	24	100%	12	0	0%	12	100%
Workers										
Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than Permanent										
Male	1,235	0	0%	1,235	100%	1,181	0	0%	1,181	100%
Female	80	0	0%	80	100%	52	0	0%	52	100%

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

a. The details are provided below:

	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	2	3.5	1	3.5
Key Managerial Personnel	3	41.7	1	5.1
Employees other than BoD and KMP	3,315	0.84	590	0.59
Workers	NA	NA	NA	NA

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	14.19%	9.71%

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)

At the Company, the Head of Human Resources is responsible for overseeing human rights commitments. The Company has established policies and procedures to prevent, identify and address any instances of human rights violations, ensuring fair and respectful treatment of all stakeholders. Any concerns or allegations related to breaches of the Code of Conduct, policies, regulations, or laws can be reported through established grievance mechanisms. All reported concerns are investigated promptly and impartially and appropriate corrective actions are taken to address violations and uphold the Company's ethical standards and reputation.

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

The Company has established a comprehensive multi-level grievance redressal mechanism, supported by dedicated grievance committees, to ensure the timely, fair and transparent resolution of employee concerns. This mechanism is applicable to all categories of employees, including permanent, temporary, contractual employees, interns and consultants and addresses concerns related to discrimination, workplace harassment, health and safety, working conditions, human rights, employee welfare and ethical conduct. Employees are encouraged to raise concerns through multiple channels, including reporting managers, HR representatives, formal grievance mechanisms and anonymous grievance complaint boxes available across Company locations.

The grievance redressal process follows a structured escalation framework involving reporting managers, department heads and Site HR Heads, with oversight and support from empowered grievance committees responsible for reviewing and resolving concerns within defined timelines. The mechanism is designed to ensure confidentiality, protection against retaliation and equitable treatment of all complainants throughout the resolution process. Through these measures, the Company seeks to safeguard employee wellbeing, uphold human rights and promote sustainable development by fostering an inclusive, safe, respectful and ethical workplace culture.

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

The details are provided below:

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	1	0	Nil	2	0	Nil
Discrimination at workplace	0	0		0	0	
Child Labour	0	0		0	0	
Forced Labour/Involuntary Labour	0	0		0	0	
Wages	0	0		0	0	
Other Human rights related issues	0	0		0	0	

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

	FY 2025-26	PY 2024-25
i) Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	2
ii) Female employees / workers	672*	480
iii) Complaints on POSH as a % of female employees / workers	0.15%	0.38%
iv) Complaints on POSH upheld	1	2

*Considered Female Employees and workers.

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

The Company has established a robust framework under its Sexual Harassment Policy to protect complainants, witnesses and other affected individuals from retaliation, victimisation, discrimination, or any form of unethical conduct. Complaints relating to sexual harassment may be reported through the Internal Complaints Committee (ICC), which has been constituted across operational locations in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The policy is applicable to all employees, contract workers, trainees and third-party personnel and is designed to foster a safe, respectful, inclusive and harassment-free workplace environment.

All complaints received under the policy are addressed through a fair, impartial and confidential process. The Company ensures that the identity of the complainant is safeguarded throughout the investigation, with disclosure permitted only when necessary and with the prior concurrence of the complainant. The policy further provides protection against any form of retaliatory action during and after the investigation process and allows for the transfer of either the complainant or the respondent, where deemed appropriate. Based on the findings of the investigation, suitable disciplinary measures, including transfer, suspension, withholding of promotion, or termination of employment, may be undertaken against individuals found guilty of sexual harassment or retaliatory behaviour. Through these measures, the Company reaffirms its commitment to upholding employee dignity, workplace safety, equal opportunity and the highest standards of ethical conduct.

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

Yes

10. Assessment for the year:

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

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

Nil

Leadership Indicators -

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

   No grievances or complaints related to human rights issues were reported during the financial year. The Company's commitment to the protection and promotion of human rights is embedded across its operations through its Human Rights Policy, which affirms adherence to key principles including equal opportunity, non-discrimination, diversity and inclusion, occupational health and safety, freely chosen employment, fair wages and benefits, data privacy and corporate social responsibility. Through this policy and related governance mechanisms, the Company seeks to foster a respectful, inclusive and ethical work environment while upholding the rights and dignity of all stakeholders.

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

   The Company has strengthened its commitment to human rights through the implementation of a dedicated Human Rights Policy aligned with internationally recognized frameworks and principles, including the UN Global Compact, the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, the OECD Guidelines for Multinational Enterprises, the International Bill of Human Rights and the Universal Declaration of Human Rights (UDHR). Supported by the Company's Code of Conduct and Supplier Code of Conduct, the policy integrates respect for fundamental human rights across its operations, business relationships and supply chain. Through this framework, the Company seeks to uphold ethical business practices and promote an inclusive, equitable and sustainable operating environment for all stakeholders.

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. Our offices and operating facilities are accessible to differently abled visitors and employees, in line with applicable requirements of the Rights of Persons with Disabilities Act, 2016. Basic accessibility provisions such as accessible restrooms, ramps, elevators/lifts, designated parking spaces and barrier-free access to key areas are available at our premises to support ease of access and mobility. We continuously strive to improve accessibility and provide an inclusive environment for all visitors, employees and other stakeholders.

4. **Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Wages	100%
Others – please specify	0%

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

   NIL

Principle 6:

Business 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 2025-26 (GJ)	FY 2024-25 (GJ)
From renewable sources		
Total electricity consumption **(A)** (Grid-Renewable power)	1,76,917	94,117.15
Total fuel consumption **(B)**	1,076	0
Energy consumption from other sources **(C)**	0	0
Total energy consumed from renewable sources (A+B+C)	**1,77,993**	**94,117.15**
From non-renewable sources		
Total electricity consumption **(D)** (Grid)	45,289	77,437.75
Total fuel consumption **(E)** (Diesel, Coal, Furnace Oil, Petrol & Natural Gas)	1,62,717	1,43,842
Energy consumption from other sources **(F)**	0	0
Total energy consumed from non- renewable sources (D+E+F)	**2,08,006**	**2,21,279.75**

Total energy consumed (A+B+C+D+E+F)	**3,85,999**	**3,15,631**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (GJ/₹)	0.000180	0.000104
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)* (GJ/USD)	0.003582	0.002323
Energy intensity in terms of physical output	NA	NA
Energy intensity (optional) – the relevant metric may be selected by the entity	73.89	67.68
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.	TUV India Private Limited	

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.**

NA

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	1,02,390.35	87,114
(iii) Third party water	77,592.57	73,843
(iv) Seawater / desalinated water	0	0
(v) Others (Rainwater - pit)	3,985	5,371
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**1,83,967.92**	**1,66,328**
Total volume of water consumption (in kilolitres)	**1,47,614.13**	**1,36,145**
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (KL/₹)	0.000067	0.000080
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL/USD)	0.00137	0.001799
Water intensity in terms of physical output	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity	28.26	29.58
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.	TUV India Private Limited	

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

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	36,353.79	30,183
- No treatment	2,675.08	13,963
- With treatment (Process Effluent & Domestic Effluent)	33,678.71	16,220
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kiloliters)	**36,353.76**	**30,183**
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.	TUV India Private Limited	

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

Yes, the company has implemented Zero Liquid Discharge (ZLD) systems at its Bidar Manufacturing facility.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	Tons	18.507	35.351
SOx	Tons	42.69	50.787
Particulate matter (PM)	Tons	11.50	28.154
Persistent organic pollutants (POP)	-	0	0
Volatile organic compounds (VOC)	-	0	0
Hazardous air pollutants (HAP)	-	0	0
Others – please specify Mercury, Cadmium, Chromium etc.			
CO	Tons	0.051	-
HC	Tons	0.006	-
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.	TUV India Private Limited		

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	22,445	18,435
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) (Market based)	Metric tonnes of CO2 equivalent	8,630	15,638
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/ ₹	0.000014	0.0000020
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)	Metric tonnes of CO2 equivalent/ USD	0.000288	0.00045
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO2 equivalent	NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO2 equivalent/ Employees	5.95	7.40
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.	TUV India Private Limited		

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

Yes, the entity has undertaken several initiatives to reduce Greenhouse Gas (GHG) emissions as part of its decarbonization roadmap. Key projects include renewable energy sourcing through hybrid PPAs, I-REC procurement and rooftop solar installations, biomass boiler transition initiatives, waste heat recovery systems, energy efficiency and operational optimization programs and adoption of cleaner technologies.

Further, the entity has implemented supplier decarbonization initiatives, green logistics partnerships, solvent recovery systems, EV transition programs and green chemistry initiatives to reduce emissions across both operations and the value chain. These initiatives are supported through dedicated governance mechanisms and continuous monitoring of Scope 1, Scope 2 and Scope 3 emissions. Trees have been planted in a carbon sequestration of 23,300kgs (conservative estimate).

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	93.88	NA
E-waste **(B)**	3.72	1.51
Bio-medical waste **(C)**	41.20	40.11
Construction and demolition waste **(D)**	0	0
Battery waste **(E)**	17.90	39.78
Radioactive waste **(F)**	0	0
Other Hazardous waste. **(G)** (Chemical sludge from ZLD -ETP SLUDGE, Chemical sludge from ZLD -ATFD Salts, Insulation Waste, Spent Oil, Process Residue and waste, Spent carbon, Stripper distillate - spent solvent, Off specification products, Distillation residue Silica gel, Spent Solvent)	11,986.48	10,666.19

Other Non-hazardous waste generated **(H)**. (metal scrap and equipment, wooden pallets, cell mass, garden waste etc.)	3,113.34	2,638.91
Total (A+B + C + D + E + F + G + H)	**15,256.52**	**13,386.50**
Parameter		
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00000696	0.00000078
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.000141568	0.000176907
Waste intensity in terms of physical output	NA	NA
Waste intensity (optional) – the relevant metric may be selected by the entity**	2.92	2.91
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	8,615.55	9,163.78
(ii) Re-used	1,861.09	1,797.26
(iii) Other recovery operations	3,943.42	2,274.379
Total	**14,420.06**	**10,961.04**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration*	56.4	36.09
(ii) Landfilling	659.63	7.83
(iii) Other disposal operations	0	71.08
Total	**716.06**	**43.92**
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.	TUV India Private Limited	

*Incineration value includes both with heat recovery and without heat recovery

**Manpower (Employees + Workers) considered for all intensity values under 'optional'.

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

Waste Management Practices Adopted

- **Waste Classification:**

  Waste is segregated at the source into hazardous and non-hazardous categories in compliance with regulatory requirements. This ensures appropriate handling, storage and disposal pathways for each waste type.

- **Hazardous Waste Management:**

  Hazardous waste is disposed of through authorized vendors, with priority given to co-processing in cement kilns as an alternative fuel. Recycling is preferred where feasible, while incineration is used as a last resort, supported by real-time tracking through the CRIMS digital system.

- **Solvent Recovery:**

  Solvent Recovery Systems (SRS) enable the recovery and reuse of approximately 295 KL of solvents annually. This reduces waste generation while optimizing resource efficiency and lowering raw material consumption.

- **Non-Hazardous Waste Management:**

  Non-hazardous waste is sent to authorized recyclers, with initiatives such as converting plastic waste into utility items like benches. Co-processing methods are also adopted wherever feasible to minimize environmental impact.

- **Landfill Diversion:**

  The Company achieved a 95.6% landfill diversion rate in FY 2025-26 exceeding its 90% target. This reflects a strong focus on recycling, reuse and recovery practices to minimize landfill dependency.

- **E-Waste Management:**

  E-waste is handled through authorized recyclers in accordance with applicable E-Waste Management Rules. This ensures environmentally sound disposal and recovery of valuable materials.

- **Biomedical Waste Management:**

  Biomedical waste is disposed of through certified biomedical waste management agencies. This ensures safe handling and compliance with health and environmental regulations.

- **Zero Liquid Discharge (ZLD):**

  The Bidar facility operates a Zero Liquid Discharge system, ensuring that no liquid effluent is released into the environment. All wastewater is treated and reused within the facility.

- **Digital Tracking and Monitoring:**

  Advanced digital tools, including the CRIMS system, are used for real-time tracking and monitoring of waste. This enhances transparency, traceability and regulatory compliance across operations.

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

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

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
No such projects were undertaken by the Company in the reporting period.					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection Act and rules thereunder (Y/N).

If not, provide details of all such non-compliances, in the following format:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
The Company is in compliance with applicable environmental norms, environmental law/ regulations/ guidelines in India.				

Leadership Indicators -

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

Note: Bidar facility (Unit-4)is not classified as water stressed region as per CGWBNAQUIM report.
For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the area – Shameerpet & Bollaram

(ii) Nature of operations – R&D, Manufacturing

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	43,014	40,714
(iii) Third party water	18,755	19,221
(iv) Seawater / desalinated water	0	0
(v) Others	1,575	1,210
Total volume of water withdrawal (in kiloliters)	**63,344**	**61,145**
Total volume of water consumption (in kiloliters)	**29,665**	**30,962**
Water intensity per rupee of turnover (Water consumed / turnover)	0	0
Water intensity (optional) – the relevant metric may be selected by the entity	0	0
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0

Parameter	FY 2025-26	FY 2024-25
(ii) Into Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	33,679	30,183
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	**0**	**0**
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.		

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	90,272	83,606.18
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO2 equivalent/ ₹	**0.0000412**	**0.0000493**
Note: Indicate if any independent assessment, evaluation, or assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	TUV India Private Limited		

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

The company does not operate any sites in ecologically sensitive areas.

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:

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Renewable Energy	Renewable energy integration remains a key component of our long-term decarbonisation roadmap. Through focused interventions, renewable sourcing initiatives and sustained investments across operations, renewable energy utilisation at Bidar has increased significantly over the years, supporting a reduction in greenhouse gas emissions and advancing our transition towards a lowercarbon operational model.	80% Renewable Electricity for organization. 100% Renewable Electricity for Manufacturing unit, Bidar (Unit-4).
2	Chiller Integration	Energy infrastructure improvements support efficient utility management and operational reliability across manufacturing and R&D facilities. The organisation continues to evaluate opportunities relating to advanced monitoring systems, automation-led controls and technology interventions that improve energy performance across operations.	Saved 245 tCO2e of GHG emissions
3	Water recycling and circularity initiatives	Advanced treatment systems, permeate reuse infrastructure, reject minimisation technologies and condensate recovery systems enable the reuse of water across utilities and operational processes. These initiatives improve resource efficiency, reduce freshwater withdrawal requirements and support progress towards long-term water neutrality objectives	Improved ZLD system efficiency, resulting in increased water recycling and reuse.
4	Smart-water Management	Water governance is supported through IoT-enabled monitoring systems, digital water metering, SCADA integration, online flow meters and real-time performance dashboards. These technologies provide visibility into consumption patterns, support proactive decision-making and enable data-driven optimisation across facilities.	IoT-enabled water meters facilitated water consumption benchmarking, helping identify areas of excess usage and ultimately reducing overall water consumption.

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

Yes, the Company has established a robust Business Continuity Planning framework to ensure operational resilience, uninterrupted business operations and the safeguarding of stakeholder interests. The framework adopts a structured and proactive approach towards identifying and assessing potential risks, evaluating their potential impact on critical business functions and implementing appropriate mitigation, response and recovery strategies. This enables the Company to effectively manage disruptions, strengthen preparedness and maintain continuity across its operations.

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?

We assess our value chain partners on environmental parameters through our internal evaluation processes to understand the impact of their operations on the environment. No significant adverse environmental impacts from our value chain have been reported during FY 2025-26.

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

100% (Assessment is done for critical suppliers)

8. How Many green credits have been generated or produced

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

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.

7

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/ National)
1	Confederation of Indian Industry (CII)	National
2	Global Compact Network - UNGC	International
3	Association for assessment and Accrediation* of Laboratory Animal Care (AAALC)	International
4	Committee for control and Supervision of Experiments on Animals (CCSEA)	National
5	American Chemical Society Green Chemistry Institute (ACS GCI)	International
6	Pharmaceutical Supply Chain Initiative (PSCI)	International
7	Manufacture 2030	International

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

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

Leadership Indicators

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

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

Principle 8:

Businesses should promote inclusive growth and equitable development.

Essential Indicators

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

Name and brief details of project	SIA Notification No	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
The provisions relating to Social Impact Assessment (SIA) are governed by the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013. SIA is mandatorily applicable only where land acquisition for a project results in displacement of families beyond the prescribed threshold limits under the said Act. During FY 2025-26, Sai Life Sciences Limited did not undertake any project involving acquisition of private land or displacement of local communities that would necessitate a Social Impact Assessment under applicable laws. Accordingly, this disclosure is not applicable to the Company.					

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

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

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

Sai Life Sciences Limited has established a multi-tiered mechanism to receive and redress community grievances. At the Board level, the Stakeholders' Relationship and Investors Grievance Redressal Committee oversees resolution of stakeholder concerns, while the CSR Committee monitors community-facing initiatives and addresses feedback received through NGO implementation partners operating across all sites. The Company's Grievance Redressal Policy enables any stakeholder to report concerns via designated email and physical complaint/suggestion boxes are provided at each operational location for anonymous reporting. Additionally, the Vigil Mechanism/Whistle Blower Policy provides a confidential channel for raising concerns without fear of retaliation.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	34	0
Sourced directly from within the district and neighbouring districts.	78	30

Note: Data for FY 2024–25 on inputs directly sourced from MSMEs/small producers is currently not available.

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

Location	FY 2025-26	PY 2024-25
Rural		
i) % of Job creation in Rural areas	0	0
Semi-urban		
i) % of Job creation in Semi-urban areas	53%	59%
Urban		
i) % of Job creation in Urban areas	18%	21%
Metropolitan		
i) % of Job creation in Metropolitan areas	29%	19%

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

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
NA	

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

S. No.	State	Aspirational District	Amount spent (In INR)
NA			

Note: Our CSR initiatives are implemented in the communities surrounding our operating facilities in Hyderabad and Bidar.

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/ vulnerable groups?

Yes, Procurement Policy is in place

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

MSME

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

34%

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

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

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

Name of authority	Brief of the Case	Corrective action taken
NA		

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized group
1	LVPEI Secondary Centre, Alwal	19,054	100%
2	LVPEI Primary Vision Care Centres in Tumkunta and Yanamalakuduru	2,430	100%
3	Roshni Trust Mental Health Awareness and Treatment -Juvenile Home Support	2,167	NA
4	Roshni Trust Mental Health Awareness and Treatment- Community Outreach and Awareness Activities	730	NA
5	Patients given Free Medicine Support	752	NA
6	Unnatwa- Tech Skilling and Livelihood Development	367	NA
7	Sankalp- Child Safety Education - No. of Students trained	4,280	NA
8	Sankalp- No. of Parents that attended Community-based Child Safety Sessions	257	NA
9	Janyaa Lab in a Box, Experiment-based learning of STEM subjects No. of participating schools	37	NA
10	Manchirevula Stepwell Restoration	10.99 Million Liters per Year	NA
11	Kudikonta lake	0.18 Million Liters per Year	NA

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.**

   Sai Life Sciences has established a structured and robust mechanism to receive, track and respond to consumer complaints and feedback, particularly concerning product quality and patient safety. All complaints whether received directly from customers, healthcare professionals, or through authorized third-party service providers—are systematically recorded in a centralized complaint management system. A cross-functional team conducts a thorough root cause analysis while performing an initial risk assessment. Based on the findings, corrective and preventive actions (CAPA) are developed and implemented to address the issue and prevent recurrence. A comprehensive complaint report is prepared, documenting the investigation outcomes, risk evaluation and actions taken.

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

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

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

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

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

	Number	Reasons for recall
Voluntary recalls	Nil	
Forced recalls		

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

   Yes, The Company has cybersecurity and risks related to data privacy related frameworks. The company has implemented information security management system (ISMS) aligned with ISO 27001:2022 at all the locations of the company.

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.**

   Nil

7. Provide the following information relating to data breaches:

a.	Number of instances of data breaches along-with impact	0
b.	Percentage of data breaches involving personally identifiable information of customer	0
c.	Impact, if any, of the data breaches	0

Leadership Indicators

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

The company proactively assess the potential health, safety and environmental impacts of our products and operations. The information is transparently communicated through clearly defined channels, helping them to make informed decisions and safe handling. Each product is labelled in accordance with the globally harmonised system of classification and labelling of chemicals (GHS)

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

Sai Life Sciences has established mechanisms to manage and communicate risks related to the disruption or discontinuation of services, particularly across its supply chain, manufacturing and regulatory operations. The Company has a dedicated Supply Risk Management framework to identify, monitor and mitigate potential risks. It maintains transparent communication and collaboration with customers to address potential bottlenecks and ensure service continuity. Robust supplier management practices, including formal partner assessments and development plans, are implemented to strengthen supply chain resilience. The Company also follows business continuity planning and monitors risk mitigation measures through a Risk Management Committee. Additionally, adherence to international safety and environmental standards and a geographically diversified supply chain help minimize operational disruptions. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

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

Yes. Sai Life Sciences provides complete product information in compliance with ICH guidelines, USFDA, EMA, PMDA and CDSCO requirements - going beyond minimum statutory requirements where needed by customers. As a CRDMO serving regulated pharmaceutical markets, complete technical documentation is a standard requirement. Zero incidents of non-compliance with product information and labelling requirements in FY 2025-26.

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

In the event of a significant business disruption, updates are promptly escalated to the Head of Communications, who is a member of the Leadership Team. Based on the severity and potential stakeholder impact, the Leadership Team assesses the situation and determines the appropriate communication strategy. Where required, timely and transparent updates are communicated to customers and other relevant stakeholders through established communication channels.

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Independent Reasonable and Limited Assurance Statement

To the Directors and Management,
Sai Life Sciences Limited,
L4-01 & 02, SLN Terminus, Gachibowli,
Hyderabad - 500032, Telangana, India.

Sai Life Sciences Limited ("SLSL") engaged TUV India Private Limited ("TUVI") to perform an independent external assurance of its Business Responsibility and Sustainability Report ("BRSR") Core disclosures and selected non-Core BRSR disclosures. SLSL has prepared a BRSR for the period 01/04/2025 to 31/03/2026. The BRSR includes the nine BRSR Core attributes as prescribed under Annexure I of the SEBI BRSR Core framework. In addition, the assurance covers selected non-Core BRSR disclosures, comprising specified Section A – General Disclosures and Section C – Principle-wise Performance (Essential and Leadership) Indicators, as listed in the tables below. TUVI confirms that, prior to acceptance of the engagement, the preconditions for the assurance engagement were assessed in accordance with ISAE 3000 (Revised). TUVI determined that the subject matter is supported by suitable criteria (SEBI BRSR Core framework and GHG Protocol), management has acknowledged its responsibility for the preparation and presentation of the sustainability information and for providing access to relevant records, and that sufficient appropriate evidence was expected to be available to support the assurance conclusion. Accordingly, the engagement was accepted and performed in accordance with ISAE 3000 (Revised). The assurance process was conducted with reference to the following applicable frameworks and guidelines:

i. *The Master Circular for compliance with the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities, HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated 30/01/2026, which consolidates the operative BRSR and other LODR reporting requirements;*
ii. *Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, requiring disclosure of the Business Responsibility and Sustainability Report (BRSR);*
iii. *The Industry Standards on Reporting of BRSR Core, as per SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024;*
iv. *SEBI circular SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated 10/05/2021;*
v. *The SEBI notification SEBI/LAD-NRO/GN/2023/131, dated 14/06/2023, related to BRSR reporting requirements;*
vi. *The BRSR Core – Framework for Assurance and ESG Disclosures for the Value Chain, as stipulated by SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023;*
vii. *World Resources Institute (WRI) / World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standard). In performing the assurance, the GHG Protocol accounting principles of relevance, completeness, consistency, transparency and accuracy were considered. In verifying the GHG calculations, TUVI assessed the emission factors applied by SLSL (including national grid emission factors and internationally published factors such as IPCC and DEFRA, where applicable) against its documented calculation methodology. For this purpose, SLSL defines its organizational boundary using the operational control approach under the GHG Protocol, consolidating 100% of emissions from operations under its operational control; the boundary reconciliation is described later in this statement.*

The assurance engagement comprised a reasonable assurance engagement over the BRSR Core indicators / nine attributes and a limited assurance engagement over the selected non-Core BRSR disclosures listed below, both conducted in accordance with the requirements of the International Standard on Assurance Engagements ISAE 3000 (Revised). Accordingly, reasonable assurance applies only to the BRSR Core Key Performance Indicators (the nine attributes), while limited assurance applies only to the selected non-Core BRSR disclosures listed in this statement.

Management's Responsibility

SLSL developed its sustainability information included in the Business Responsibility and Sustainability Report (BRSR) and holds full responsibility for the collection, analysis, preparation, and disclosure of the information presented in the BRSR and Integrated Report, including its availability in both web-based and printed formats. Management responsibility for the assured information is limited to the BRSR Core KPIs and the selected non-Core BRSR disclosures; the remainder of the Integrated Report does not form part of the assured subject matter.

This responsibility also extends to the maintenance and integrity of the website where the BRSR and Integrated Report are published. Management is responsible for ensuring the disclosed data is accurate, reliable, and free from material misstatements, for BRSR Core requirements referenced in this statement.

Additionally, SLSL is responsible for the archiving and reproduction of the disclosed information and for ensuring that such data is made available to relevant stakeholders and regulatory authorities upon request. SLSL is responsible for complying with applicable laws.

Scope and Boundary

The scope of this assurance engagement conducted by TUVI covered the verification of disclosures made by SLSL in its BRSR. TUVI confirms that this assurance statement forms part of SLSL's BRSR for FY 2025-26, filed with the stock exchanges per SEBI LODR Regulation 34(2)(f). Table 1 – Assurance Coverage Matrix: (1) BRSR Core / nine attributes — Reasonable Assurance per SEBI BRSR Core framework Annexure I; (2) Selected non-Core BRSR disclosures (specified Section A – General Disclosures and Section C – Principle-wise Essential and Leadership Indicators, as listed below) — Limited Assurance; (3) Value chain ESG disclosures — Excluded from the assurance scope. Value chain ESG disclosures are voluntary for FY 2025-26 under the SEBI BRSR Core framework and do not form part of this assurance engagement.

The assurance engagement included the following activities:

1. Review and evaluation of the nine attributes specified under Annexure I – Format of BRSR Core, as disclosed in the BRSR;
2. Assessment of the quality, clarity, and completeness of the reported information; and
3. Verification of supporting evidence on a sample basis, involving:
   a) Reasonable assurance for the nine attributes as per the BRSR Core framework, and limited assurance for the selected non-Core BRSR disclosures listed below.

This approach ensured an assessment aligned with the principles of ISAE 3000 (Revised), providing an independent and objective evaluation of the reliability and accuracy of SLSL's ESG disclosures.

TUVI has verified the below *nine attributes as per Annexure I - Format of BRSR Core* disclosed in the BRSR with reference to the Industry Standards on Reporting of BRSR Core (SEBI circular dated 20/12/2024) as part of the applicable assurance criteria.

Attributes	KPI	
Greenhouse Gas (GHG) Footprint *(limited to Indian operation)*	Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available) - GHG (CO_2e) Emission in MT - Direct emissions from organization's owned- or controlled sources – Monitored	
	Total Scope 2 emissions (Break-up of the GHG (CO_2e) into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available) - Indirect emissions from the generation of energy that is purchased from a utility provider – Monitored	
	GHG Emission Intensity (Scope 1+2), Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP – Calculated	
	GHG Emission Intensity (Scope 1 +2), Total Scope 1 and Scope 2 emissions (MT) / Total Output of Product or Service – Calculated	
Water footprint	Total water consumption (in kL) – Monitored and estimated	
	Water consumption intensity - kL / Total Revenue from Operations adjusted for PPP – Calculated	
	Water consumption intensity - kL / Total output of Product or Service - Calculated	
	Water Discharge by destination and levels of Treatment (kL) – Monitored	
Energy footprint *(limited to Indian operation)*	Total energy consumed (GJ) – Monitored for plants	
	% of energy consumed from renewable sources - In % terms - Monitored	
	Energy intensity - Joules or multiples / Rupee adjusted for PPP – Calculated	
	Energy intensity - Joules or multiples /Product or Service– Calculated	
Embracing circularity - details related to waste management by the entity *(limited to Indian operation)*	Plastic waste (A) – Monitored, E-waste (B) – Monitored, Bio-medical waste (C) – Monitored, Construction and demolition waste (D) – Monitored, *Battery waste (E) – Monitored, Radioactive waste (F) – NA*	
	Other Hazardous waste (G) – see the list below	
	Used Oil, Grease, Waste Oil – Monitored	
	Other non-hazardous waste generated (H) – see the list below	
	Organic waste: Food waste, Garden waste, STP sludge, Wood waste– Monitored; *Inorganic Waste: Rubber scrap, Metal scrap, Refractory scrap, Paper & Cardboard Scrap etc. – Monitored;*	
	Total waste generated (A +B + C + D + E + F + G + H) in MT –Monitored;	
	Waste intensity- Kg or MT / Rupee adjusted for PPP – Calculated	
	Waste intensity - Kg or MT / Unit of Product or Service – Calculated	
	Each category of waste generated, total waste recovered through recycling, reuse, or other recovery operations (MT) – Monitored	
	Each category of waste generated, total waste recovered through recycling, reuse, or other recovery operations (Intensity), Kg of Waste Recycled/Recovered / Total Waste generated - Calculated	
	For each category of waste generated, total waste disposed by nature of disposal method (MT)- Monitored	
	For each category of waste generated, total waste disposed by nature of disposal method (Intensity) kg of Waste Recycled/Recovered / Total Waste generated - Calculated	
Enhancing Employee Wellbeing and Safety	Spending on measures towards wellbeing of employees and workers – cost incurred as a % of total revenue of the company - In % terms – Monitored and Calculated	
	Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites) i. Number of Permanent Disabilities – Monitored ii. Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) – Monitored iii. Number of fatalities – Monitored	
Enabling Gender Diversity in Business	Gross wages paid to female employees as % of wages paid - In % terms – Calculated	
	Complaints on POSH	1) Total Complaints on Sexual Harassment (POSH) reported – Monitored
		2) Complaints on POSH as a % of female employees / workers – Monitored
		3) Complaints on POSH upheld – Monitored
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 – Monitored	
	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 – Monitored	
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 – Monitored	
	Number of days of accounts payable - (Accounts payable *365) / Cost of goods/services procured - Calculated	
Openness of Business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	1) Purchases from trading houses as % of total purchases- NA
		2) Number of trading houses where purchases are made from - NA
		3) Purchases from top 10 trading houses as % of total purchases from trading houses - NA Note: All Trading House indicators are Not Applicable.
		1) Sales to dealers / distributors as % of total sales - Calculated
		2) Number of dealers / distributors to whom sales are made - Monitored
		3) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors - Calculated
		Share of RPTs (as respective percentages) - Calculated
		Purchases, Sales, Loans & advances, Investments - Calculated

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In addition to the nine BRSR Core attributes above, TUVI performed a limited assurance engagement, in accordance with ISAE 3000 (Revised), over the following selected non-Core BRSR disclosures — the Section A General Disclosures and the Section C principle-wise Essential and Leadership Indicators set out in the tables below. Indicators reported by SLSL as 'Not applicable' are not included in the tables below.

Section A – General Disclosures:

General Disclosure (Section A)	Particulars
20 (a) & (b)	Details of employees and workers, including differently abled, disaggregated by gender and category
21	Participation / Inclusion / Representation of women (Board of Directors and Key Management Personnel)
22	Turnover rate for permanent employees and workers
25	Transparency and Disclosures Compliances — complaints and grievances received from stakeholder groups

Section C – Principle-wise Performance Disclosure:

BRSR Principle	Essential Indicators	Leadership Indicators
Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable	1	1
Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe	–	4, 5
Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains	1(a), 1(b), 2, 5, 7, 8, 9, 13, 14	3, 5
Principle 5: Businesses should respect and promote human rights	1, 2, 6, 10	4
Principle 6: Businesses should respect and make efforts to protect and restore the environment	6	1, 2, 7
Principle 8: Businesses should promote inclusive growth and equitable development	4	6
Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner	2, 3, 4	–

ISF Compliance Declaration: TUVI confirms that this assurance engagement has been conducted in compliance with the Industry Standards on Reporting of BRSR Core as specified in SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20/12/2024. The nine BRSR Core attributes (Annexure I KPIs) and the reporting format adopted in this engagement are fully aligned with the requirements of the said ISF circular.

Boundary Reconciliation: The ESG reporting boundary is consistent with the operational control approach adopted by SLSL for financial reporting purposes, covering all entities and sites over which SLSL exercises operational control. No material differences were identified between the financial reporting boundary (as per the audited consolidated financial statements for FY 2025-26) and the ESG reporting boundary applied in the BRSR. SLSL applies the operational control approach as the basis of financial consolidation, and the same operational control boundary has been applied consistently for ESG and GHG reporting under this engagement. The reconciliation was performed by comparing the operational boundary applied for ESG reporting with the entities consolidated in the audited financial statements, and no material differences were noted.

The reporting boundary includes:

Corporate office: Gachibowli, Hyderabad, India; **R&D centers:** Shameerpet, Hyderabad, India (Unit II) and Process R&D centers, Manchester, UK; **Manufacturing sites:** Bollaram, Hyderabad, India (Unit III) and Bidar, Karnataka, India (Unit IV).

On-site verifications were conducted at:

1. Unit-2: Plot No. DS-4, DS-7 & DS-16, IKP Knowledge Park, Turkapally Village, Shameerpet Mandal, Medchal-Malkajgiri District-500101, Telangana, India- **17/03/2026,**
2. Unit-4: 79-B, 80-A, 80-B, 81-A, 82 & 130A Kolhar Industrial Area, Bidar – 585402, Karnataka, India - **18/03/2026,**
3. Unit-3: Survey No. 296/ 7/3 & 4, IDA Bollaram, Jinnaram Mandal, Sangareddy (dist)-502325, Telangana, India- **14/05/2026,**
4. Corporate: L4-01 & 02, SLN Terminus, Gachibowli, Hyderabad - 500032, Telangana, India**. - 13/05/2026, 14/05/2026 & 15/05/2026**

Remote verifications were conducted at:

1. Manchester: Basement A, Block 33 Alderley Park Manchester Macclesfield SK10 4TG, United Kingdom-**27/03/2026**,
2. Corporate: L4-01 & 02, SLN Terminus, Gachibowli, Hyderabad - 500032, Telangana, India**. – 27/03/2026,**

The relationship between the reporting period and the assurance timeline is summarized below. The reporting period is FY 2025-26, while verification activities were performed after year-end, which is consistent with the sequencing of an independent assurance engagement.

Stage	Period / Date	Remarks
Reporting period	01/04/2025 – 31/03/2026	FY 2025-26 data subject to assurance
Onsite & remote verification	17/03/2026 – 15/05/2026	Site visits, remote/desk review

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Interim (Phase-I) verification procedures were conducted during March 2026 for data available up to the date of assessment, followed by Final (Phase-II) post-year-end verification procedures in May 2026 covering the complete FY2025–26 reporting period. The assurance conclusion is based on the complete FY 2025-26 information following completion of the Final (Phase-II) verification.

In addition to on-site and remote verification activities, assurance procedures included a desk review of the reported disclosures of SLSL, covering all sites within the reporting boundary.

Limitations

TUVI did not perform assurance procedures on forward-looking or prospective information disclosed in the Report, including targets, expectations, ambitions, ESG goals, or claims, and therefore expresses no conclusion on such information. No limitations were encountered in relation to the agreed scope of the assurance engagement. TUVI has relied on financial figures from the audited financial statements of SLSL, and SLSL remains solely responsible for the appropriate application, authenticity, completeness, and accuracy of such data. This assurance statement is limited to the requirements of SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12/07/2023 and Industry Standards on Reporting of BRSR Core under Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20/12/2024, and the SEBI Master Circular (Ref. No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026) dated 30/01/2026.

Inherent limitations apply: estimates, assumptions, sampling, and reliance on SLSL's internal controls mean material misstatements or omissions may not be detected. Third-party reliance on disclosed KPIs is at such parties' own risk. Value chain disclosures are excluded from scope. All limitations are consolidated in this section. Future targets, commitments and transition plans are likewise excluded from the scope of this assurance engagement. Non-financial ESG information, in particular environmental data, is subject to inherent measurement and estimation uncertainty arising from measurement techniques, sampling, emission factors and assumptions; such inherent limitations apply to the reported information and to comparisons of ESG data over time.

Our Responsibility

TUVI's responsibility in relation to this engagement is to perform a reasonable level of assurance for the nine BRSR Core attributes as per Annexure I – Format of BRSR Core and to express a conclusion based on the work performed; specifically, TUVI is responsible for planning the engagement to obtain reasonable assurance that the BRSR attributes are free from material misstatement, for forming an independent opinion based on the sampled evidence, and for reporting that opinion to the Directors of SLSL. In addition, TUVI is responsible for performing a limited level of assurance over the selected non-Core BRSR disclosures and expressing a limited assurance conclusion thereon. Our engagement did not include an assessment of the adequacy or effectiveness of Sai Life Science's strategy, its management of ESG-related issues, other than those matters mentioned in the scope of the assurance. This responsibility includes planning and performing the engagement so as to obtain sufficient appropriate evidence to support the assurance conclusions expressed.

TUVI's responsibility regarding this verification is in reference to the agreed scope of work, which includes assurance of the non-financial quantitative and qualitative information disclosed by SLSL, while SLSL is responsible for archiving the related data for a reasonable time period. TUVI verified the nine attributes and their corresponding KPIs independently, without reference to any ESG targets or goals set by SLSL, and on a sample basis, with the responsibility for the authenticity of the data lying entirely with SLSL.

TUVI referenced the financial figures from the audited financial statements of SLSL for FY 2025-26, and the denominator values used in BRSR Core intensity ratio calculations — specifically, Total Revenue from Operations adjusted for Purchasing Power Parity (PPP) — were extracted from those audited financial statements and reconciled against the figures disclosed in SLSL's s Annual Report prior to use in intensity ratio verification; financial figures were not independently assured under this engagement, and SLSL remains responsible for the appropriate application and disclosure of financial data.

The primary intended users of this assurance statement are the Board of Directors and Audit Committee of SLSL, its shareholders, and applicable regulatory authorities; reliance by any other party, person, or third party — including on the disclosed KPIs — is entirely at such party's own risk, and the client may share this statement at its discretion per applicable requirements. This assurance statement does not endorse any environmental and social claims (related to the product, manufacturing process, packaging, disposal of product, etc.) or advertisements by SLSL and shall not be used to support misleading environmental or social claims, including greenwashing-related representations, and SLSL is responsible for ensuring adherence to relevant laws.

For the purposes of this engagement, a material misstatement is defined as a misstatement, individually or in aggregate, that could reasonably be expected to influence the economic decisions of users made on the basis of the BRSR Core information; TUVI applied a KPI-specific materiality approach comprising two tiers — (i) a 5% quantitative materiality threshold relative to the applicable KPI base value (e.g., total emissions, total energy, total water consumption) applied to volume-based and aggregated KPIs, supplemented by qualitative considerations including the nature and context of the disclosure and the risk of error, and (ii) a qualitative zero-tolerance threshold applied to high-risk ESG indicators (specifically fatalities, permanent disabilities, POSH complaints upheld, instances of regulatory non-compliance or material breaches of applicable law, and customer data breaches), where any single occurrence is treated as material irrespective of its magnitude.

These two tiers together constitute the complete quantitative (5%) and qualitative materiality methodology applied throughout this engagement. The materiality basis summarised here is elaborated further, together with the sampling methodology, in the accompanying Management Report. The 5% threshold was selected based on benchmarking against common practice for non-

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financial assurance engagements, the assessed inherent risk of each KPI category, and the relative contribution of in-scope sites to the totals reported.

The following table provides the KPI-category-wise materiality thresholds applied in this engagement, elaborating the qualitative sensitivity considerations for each BRSR Core attribute:

I. Greenhouse Gas (GHG) footprint: 5% quantitative threshold applied to absolute Scope 1, Scope 2, and GHG intensity KPIs. Qualitative review applied to confirm completeness of emission source coverage within the defined boundary and appropriateness of emission factors used.
II. Water footprint: 5% quantitative threshold applied to total water consumption and water intensity. Where water discharge is reported as not applicable, a qualitative review of the factual and operational basis was performed to confirm appropriateness of the nil disclosure.
III. Energy footprint: 5% quantitative threshold applied to total energy consumed, percentage of renewable energy, and energy intensity ratio. Qualitative review applied to the completeness of energy sources included and consistency of measurement methodology.
IV. Embracing circularity (waste management): 5% quantitative threshold applied per applicable waste category (A through H), as relevant, and to total waste generated, waste recovered, and waste disposed. Qualitative zero-tolerance applied to hazardous waste regulatory compliance and completeness of Pollution Control Board returns.
V. Enhancing employee wellbeing and safety: Qualitative zero-tolerance threshold applied to fatalities and permanent disabilities; LTIFR accuracy was subject to qualitative review for calculation consistency. 5% quantitative threshold applied to wellbeing spend as a percentage of total revenue.
VI. Enabling gender diversity in business: 5% quantitative threshold applied to gross wages paid to females and POSH percentage calculations. Qualitative zero-tolerance applied to POSH complaints upheld.
VII. Enabling inclusive development: 5% quantitative threshold applied to MSME sourcing percentage and wages paid to persons in smaller towns as a percentage of total wage cost.
VIII. Fairness in engaging with customers and suppliers: Qualitative zero-tolerance applied to customer data breach disclosures. 5% quantitative threshold applied to accounts payable days calculation.
IX. Openness of business: 5% quantitative threshold applied to concentration metrics for trading houses and dealers, and to related-party transaction percentages (purchases, sales, loans and advances, investments).

Assurance Methodology

During the assurance engagement, TUVI adopted a risk-based approach, focusing verification efforts on disclosures and issues of high material relevance to SLSL and its stakeholders. The objective was to assess the reliability and accuracy of the non-financial information disclosed, with emphasis on the robustness of data management systems, internal controls, and information flows. In summary, evidence was gathered on a risk-based sampling basis: sites, KPIs, and disclosures were selected by reference to materiality, inherent risk of misstatement, estimation uncertainty, data complexity, and the relative contribution of each site to the total ESG footprint, with locations and indicators of higher inherent risk receiving more extensive testing. As part of this approach, TUVI also performed validation of the relevant IT general controls (ITGCs) and ESG application controls over the systems used to capture, aggregate, and report the disclosures, including access controls, change management, and data-aggregation logic.

Throughout all assurance procedures, TUVI applied professional scepticism consistent with ISAE 3000 (Revised): maintaining a questioning mind, critically evaluating evidence, and remaining alert to potential misstatement. Consistent with the differing levels of assurance, the procedures performed over the nine BRSR Core attributes (reasonable assurance) were more extensive in nature, timing, and extent than those performed over the selected non-Core BRSR disclosures (limited assurance), for which the procedures were primarily analytical and enquiry-based, supplemented by sample testing. The risk assessment underlying these procedures included consideration of the risks of material misstatement of the assured information, whether due to fraud or error, and the nature, timing and extent of the procedures were designed to respond to the assessed risks in accordance with ISAE 3000 (Revised).

TUVI's assurance activities included:

1. Document and Data Review
   i. Examination of documents, datasets, and supporting evidence provided by SLSL for the nine BRSR Core attributes and the selected non-Core BRSR disclosures within the assurance scope (Section A General Disclosures and Section C principle-wise Essential and Leadership Indicators), together with related Section A and Section B disclosures reviewed for context (non-financial disclosures).
   ii. Evaluation of disclosures related to Management Approach and performance indicators.
2. Stakeholder Interviews
   i. Conducted interviews with key representatives, including data owners, process managers, and decision-makers across various departments.
   ii. Reviewed SLSL's approach to stakeholder engagement and materiality determination to validate qualitative statements included in the Integrated Annual Report.
   iii. Interviews were conducted through both onsite visits and remote assessments, as applicable.
3. Process and System Assessment
   i. Review of systems and processes for:
      a) Implementing ESG and sustainability-related policies, as described in the BRSR; and
      b) Collecting, managing, and reporting both quantitative data and qualitative information for the reporting period.

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ii. Assessment of the internal controls supporting data accuracy, traceability, and consistency.

4. Substantive and Control Testing

TUVI performed walkthrough procedures to understand ESG data flows and processes, and substantive testing including document verification, recalculation, analytical review, and data traceability checks for selected KPIs and disclosures. The substantive procedures performed provided sufficient appropriate evidence in accordance with ISAE 3000 (Revised). Examples of KPI-category procedures applied: (a) GHG Emissions — recalculation of Scope 1 and Scope 2 emissions from primary fuel and energy consumption data using IPCC/GHG Protocol emission factors; reconciliation of Scope 1 fugitive emission records; (b) Energy — cross-verification of meter readings against utility bills for manufacturing plants; validation of renewable energy certificates and consumption mix; (c) Water — review of water intake records at plant level, traceability to municipal supply invoices and ground water extraction permits; etc. (d) Safety — verification of Lost Time Injury Frequency Rate (LTIFR) calculations against plant-level incident registers and HR records; (e) Waste — reconciliation of hazardous and non-hazardous waste disposal records against Pollution Control Board returns and third-party disposal manifests.

5. Sampling methodology

i. TUVI applied a risk-based sampling methodology to select representative samples of ESG disclosures, considering materiality thresholds, risk of misstatement, data complexity, estimation uncertainty, nature and scale of operations, geographical spread of facilities, and site contribution to ESG impacts. Sample selection prioritised locations with significant operational impact and KPIs with higher inherent risk, including those relevant to BRSR Core indicators. The 5% threshold (consistent with the KPI-specific materiality approach set out in TUVI's Responsibility section) was determined based on: (i) benchmarking with standard ESG assurance practice (industry range 3%-10%); (ii) inherent risk assessment per KPI; (iii) relative site contribution to total reported values. Threshold confirmed with SLSL management prior to fieldwork.

ii. For the volume-based BRSR Core environmental KPIs (GHG emissions, energy, water, and waste), substantive recalculation and traceability testing were performed at each in-scope site on a risk-based sample of the underlying source records, applying the more extensive procedures appropriate to reasonable assurance; for transaction-based social and governance KPIs, a minimum sample of the higher of 15% of records or 20 records per site was tested, increased for higher-risk indicators. In summary, the sampling basis integrates the assessed risk of misstatement, the materiality of each KPI, and the site-level coverage described above.

6. Reporting Framework Adherence

i. Verified adherence to reporting requirements under:
   a) SEBI's BRSR Core framework and Annexure I KPIs, and the Industry Standards on Reporting of BRSR Core (SEBI circular dated 20/12/2024)

Opportunities for Improvement

The following are the opportunities for improvement reported to SLSL. These align well with SLSL management's existing objectives and programs. SLSL has already identified these focus areas, and the assurance team endorses their continued implementation to advance the organization's Sustainability Goals:

i. SLSL can further enhance its energy management practices by pursuing certification under ISO 50001 at its manufacturing plants, strengthening its approach to energy efficiency and performance optimization.
ii. SLSL can further enhance reporting of its environmental performance by establishing an automated emissions accounting system for real-time tracking of monitoring parameters across its operations.

The assurance team endorses the continued implementation of all three improvement areas, and SLSL is encouraged to establish measurable targets and track progress annually in its Integrated Annual Report.

Conflict of Interest

TUVI identifies and manages conflicts of interest in compliance with SEBI guidelines, ensuring independence and impartiality throughout all assurance engagements. Engagement-specific declaration for SLSL FY 2025-26: (a) no consulting, advisory, data preparation, ESG strategy or implementation services were provided to SLSL by any assurance team member; (b) no financial interest that could impair independence exists; (c) all team members are free from self-interest, self-review, advocacy, familiarity, or intimidation threats.

Rotation and Tenure Policy: In line with best practice and the Industry Standards on Reporting of BRSR Core for independence, TUVI maintains a documented engagement partner rotation policy. The lead assurance practitioner for this engagement has not exceeded the maximum tenure threshold prescribed under TUVI's internal quality and independence framework, and TUVI confirms compliance with its engagement partner rotation policy. TUVI's independence and quality management procedures are reviewed periodically by the internal technical review function.

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Our Conclusion

Disclosures: Based on the reasonable assurance procedures performed, the reported BRSR Core disclosures for the nine attributes are prepared, in all material respects, in accordance with the applicable BRSR reporting criteria. SLSL refers to nine attributes as per Annexure I - Format of BRSR Core.

Reasonable Assurance Conclusion (BRSR Core): Based on the procedures performed and evidence obtained, in our opinion, the BRSR Core Key Performance Indicators (KPIs) presented in SLSL's Business Responsibility and Sustainability Report (BRSR) for the period 01/04/2025 to 31/03/2026 have been prepared, in all material respects, in accordance with the applicable BRSR Core criteria, including the requirements of the SEBI BRSR Core framework and Annexure I KPIs, and fairly represent the nine attributes within the defined scope without material misstatement.

Limited Assurance Conclusion (selected non-Core BRSR disclosures): Based on the limited assurance procedures performed, nothing has come to our attention that causes us to believe that the selected non-Core BRSR disclosures listed in this statement (Section A – General Disclosures and Section C – Principle-wise Essential and Leadership Indicators) have not been prepared, in all material respects, in accordance with the applicable BRSR reporting criteria. A detailed desk review and verification of the reported data were conducted for the relevant parameters across all remaining plants, offices, and locations within the defined scope. We believe the assurance evidence obtained is sufficient and appropriate to provide a basis for our reasonable assurance and limited assurance conclusions, respectively. These conclusions apply only to the BRSR Core KPIs and the selected non-Core BRSR disclosures listed in this statement, and to no other information.

Independence and Code of Conduct: TUVI follows IESBA (International Ethics Standards Board for Accountants) Code, which adopts a threats-and-safeguards approach to independence. We recognize the importance of maintaining independence in our engagements and actively manage threats such as self-interest, self-review, advocacy, and familiarity. The assessment team was safeguarded from any type of intimidation. By adhering to these principles, we uphold the trust and confidence of our clients and stakeholders. This engagement was conducted in line with the requirements of the SEBI *circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024*.

Quality control: The assurance team complies with quality control standards, ensuring that the engagement partner possesses requisite expertise and the assigned team collectively has the necessary competence to perform engagements in reference with standards and regulations. Team competency is governed by TUVI's formal competency assessment framework requiring: recognized GHG and sustainability assurance qualifications, relevant sector experience, and annual CPD completion. Assessed by TUVI's Quality Management function prior to assignment. Assurance team follows the fundamental principles of integrity, objectivity, professional competence, due care, confidentiality and professional behaviour. In accordance with International Standard on Quality Management (ISQM 1), TUVI maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. In accordance with ISQM 1, an Engagement Quality Control Review (EQCR) was conducted by a senior reviewer independent of the engagement team, confirming appropriateness of conclusions. TUVI's system provides for consultation on contentious matters with experienced independent personnel.

Our Assurance Team and Independence

TUV India Pvt. Ltd. (TUVI) is an independent and neutral third-party assurance provider that confirms its independence, impartiality, and objectivity in accordance with ISAE 3000 (Revised), maintained through the conflict-of-interest, ethics, rotation, and quality-control safeguards set out above. The assurance team comprised qualified professionals with multidisciplinary competencies, including: (i) GHG accounting and emissions verification; (ii) ESG and sustainability reporting frameworks; (iii) social compliance and human rights due diligence; and (iv) non-financial assurance methodology in accordance with ISAE 3000 (Revised). This cross-disciplinary composition ensured that the assurance conclusions across all subject matter areas are supported by adequate technical expertise.

For and on behalf of TUV India Private Limited

MBorekar

Manojkumar Borekar
Product Head (Sustainability Services)
TUV India Private Limited

TUV INDIA PRIVATE LIMITED
TÜVINDIA

Date: 20/08/2026
Place: Mumbai, India
Project Reference No: 8124735783
Revision:02

ESG Data Book

FY 2025–26

1. Introduction

Sai Life Sciences is a global Contract Research, Development and Manufacturing Organization (CRDMO) that delivers integrated, end-to-end solutions across discovery, development, scale-up and commercial manufacturing. Operating under a partnership-driven model, the company enables customers to move from molecule to market with speed, scientific rigour and reliable quality.

Reporting Frameworks & Alignment

- Global Reporting Initiative (GRI) – In accordance
- GHG Protocol Corporate Accounting and Reporting Standard
- ISO 14064-1:2018
- United Nations Global Compact (UNGC) Principles
- United Nations Women Empowerment Principles (WEP)
- IFRS S1 & S2
- SASB
- United Nations Sustainable Development Goals (SDGs)

Organisational Boundary

Consolidation approach: Operational Control. Sai Life Sciences accounts for 100% of the emissions from operations over which it exercises operational authority, irrespective of equity share.

Facilities in scope (FY 2025-26):

- Bidar Manufacturing Unit
- Integrated R&D Centre – Hyderabad
- Unit 3 – Bollaram
- Corporate Office – Gachibowli
- Manchester R&D Centre*

Note: Indicates covered as part of Scope - 3 boundary only under category - 8

External Assurance

All non-financial information has undergone limited assurance by TUV India Private Limited, an independent third party with no other relationship or interests with the organisation. Assurance was conducted in accordance ISAE 3000 (Revised) and the GRI Standards. The Board of Directors holds ultimate responsibility for sustainability disclosures; oversight is provided by the Risk Management Committee chaired by an Independent Director.

2. Company Overview

Company name	Sai Life Sciences
Business model	CRDMO providing end-to-end solutions through scientific and manufacturing partnerships
Consolidation approach	Operational Control
Organizational boundary	Bidar Manufacturing Unit; Integrated R&D Centre – Hyderabad; Unit 3 – Bollaram; Corporate Office – Gachibowli; Manchester R&D Centre
Reporting period	FY 2025-26 (April 2025 – March 2026)
Scopes included	Scope 1; Scope 2 (Location-Based and Market-Based); Scope 3 (material categories)
Scope 3 categories reported	Categories 1, 2, 3, 4, 5, 6, 7, 8, 9, 10 and 12
Scope 3 exclusions	Categories 11, 13, 14, 15 (not material to Sai operations)
Governance & responsibility	Sustainability Team – inventory ownership, QA/QC and documentation control

3. GHG Inventory Methodology

Standards & Principles

The GHG inventory follows the GHG Protocol principles of relevance, completeness, consistency, transparency and accuracy, and is prepared in line with ISO 14064-1:2018. Emissions are calculated as:

Emissions = Activity Data × Emission Factor × GWP (100-yr)

- Scope 1 includes direct fuel and process sources under operational control.
- Scope 2 covers purchased electricity, disclosed under both Location-Based (LB) and Market-Based (MB) approaches.
- Scope 3 covers upstream and downstream categories where data is available.

Data Sources & Emission Factors

Activity data are compiled from utility meters, purchase records, and vendor statements. Emission factors are drawn from national and industry sources and the company's factor library, including the India grid factor for LB reporting and supplier or contractual instrument data for MB where applicable. GWP values follow IPCC AR6 100-year factors.

Controls & Documentation

The Sustainability Team maintains factor logs, calculation workbooks, change controls and internal checks (e.g. meter-to-bill reconciliations, variance analysis, supplier clarifications) to safeguard accuracy and traceability.

4. Quantified GHG Emissions

22,445 tCO_2e
Scope 1

8,630 tCO_2e
Scope 2 Market-Based

90,272 tCO_2e
Scope 3 Total

80%
Renewable Electricity

Category	UOM	FY 2024-25	FY 2025-26	Notes
Scope 1 – Direct Emissions	tCO_2e	18,435	22,445	Fuel combustion, mobile sources
Biogenic CO2 Emissions	tCO_2e	22.57	100	Use of biomass
Scope 2 – Electricity (Location-Based)	tCO_2e	36,645	42,902	Grid average factor
Scope 2 – Electricity (Market-Based)	tCO_2e	15,638	8,630	Supplier/contractual instruments
Scope 3 – Total Emissions	tCO_2e	83,606	90,272	Categories 1–10 & 12

Scope 3 Category Breakdown

Cat.	Description	UOM	FY 2024-25	FY 2025-26
1	Purchased goods and services	tCO_2	54,821	64,806
2	Capital goods	tCO_2	8,520	10,012
3	Fuel and energy-related activities	tCO_2	5,410	3,501
4	Upstream transportation & distribution	tCO_2	5,316	3,173
5	Waste generated in operations	tCO_2	86	395
6	Business travel	tCO_2	730	1,533
7	Employee commute	tCO_2	2,693	2,895
8	Upstream leased assets	tCO_2	810	509
9	Downstream transportation & distribution	tCO_2	1,629	141
10	Processing of sold products	tCO_2	3,589	3,307
11	End-of-life treatment of sold products	tCO_2	0.05	0.09

Data Quality, Uncertainty & Planned Improvements

- Cross-functional validation, meter/bill reconciliations, supplier confirmations, and workbook change control are applied to minimise error.
- Scope 1 metered data typically exhibits lower uncertainty.
- Scope 2 MB accuracy depends on instrument quality.

- Scope 3 relies on supplier data and activity-based estimation where supplier data are unavailable, introducing comparatively higher uncertainty.
- Planned: deeper supplier engagement for Category 1 to transition from Spend-based to Average & Supplier-specific methods.

5. Climate Transition Plan & Decarbonisation Efforts

Sai Life Sciences is advancing a pragmatic decarbonisation pathway focused on near-term operational levers and structural changes that progressively lower lifecycle emissions without compromising product quality or delivery.

Current High-Impact Actions

- Renewable energy: 80% across all sites and 100% at the manufacturing site in FY 2025-26.
- Energy conservation: formal programme led by certified energy managers; project pipeline prioritised by abatement cost and payback.
- Fuel switch: biofuel transition trials for boilers to reduce stationary combustion emissions.
- Low-carbon logistics: partnership with DHL to utilise Sustainable Aviation Fuel (SAF) for inbound/outbound air freight where feasible.
- Supply-chain engagement: expanded supplier audits and risk assessments to strengthen Scope 3 transparency and reduction readiness.

6. ESG Performance Dashboard

6.1 Environment

No.	Key Performance Indicator	UOM	FY 2023-24	FY 2024-25	FY 2025-26
1	% of total Workforce across all locations who received training on environmental issues	%	83.16	100	100
2	% of all operational sites for which an environmental risk assessment has been conducted	%	100	100	100
3	% of Operating sites with ISO 14001 certification	%	60	100	100
4	% of total energy consumption from renewable sources (Electricity)	%	50	55	80
5	Total energy from renewable sources	GJ	80,636	98,306	1,77,993
6	Total energy consumption from non-renewable sources	GJ	80,248	77,438	2,08,006
7	Total energy consumption (Renewable and Non Renewable sources)	GJ	1,60,884	1,75,744	3,85,999
8	% of total energy consumption from renewable sources (All fuels)	%	50	56	46
9	Total Scope 1 Absolute GHG Emissions	tCO_2e	15,912	18,435	22,445
10	Total Scope 2 Absolute GHG Emissions (Location-Based)	tCO_2e	32,181	34,645	42,902
11	Total Scope 2 Absolute GHG Emissions (Market-Based)	tCO_2e	15,897	15,638	8,630
12	Total Scope 3 Absolute GHG Emissions	tCO_2e	62,007	83,606	90,272
13	Total Absolute Scope 3 Upstream GHG Emissions	tCO_2e	59,852	78,389	86,824
14	Total Absolute Scope 3 Downstream GHG Emissions Methodology aligned in FY 2023-24 & FY 2024-25	tCO_2e	2,156	5,217	3,448
15	Flag Emissions	tCO_2e	395.03	557.31	718
16	Biogenic GHG Emissions	$MtCO_2e$	—	23	100
17	Total water withdrawal	ML	161.45	166.33	183.97
18	Total water consumption	ML	133.86	136.15	147.61
19	Total water discharged (100.00% water discharged to common effluent treatment plant)	ML	27.59	30.18	36.35
20	Total amount of Water recycled and reused	ML	48	64	49.23
21	PM Emissions	Tons	3.56	28.15	11.502
22	CO Emissions	Tons	7.00	1.76	0.051
23	HC Emissions	Tons	0	0	0.006
24	NOx Emissions	Tons	2.88	35.35	18.507
25	SOx Emissions	Tons	2.69	50.79	42.69
26	Persistent Organic Pollutants (POP)	Tons	NA	NA	NA
27	Polycyclic Aromatic Hydrocarbons (PAHs)	Tons	NA	NA	NA
28	Polychlorinated Dibenzo-p-Dioxins (PCDD)	Tons	NA	NA	NA
29	Total weight of air pollutants *Methodology changes in FY 2024-25 Values	Tons	16.13	116.05	72.756
30	% of Sites covered under climate risks and opportunities assessment	%	100	100	100
31	Biodiversity – trees planted	Nos	6,256	7,571	8,266

No.	Key Performance Indicator	UOM	FY 2023-24	FY 2024-25	FY 2025-26
32	Coal consumption	MT	6,590	6,384	7,478
33	Furnace oil consumption	KL	227.87	218.96	229.28
34	Diesel consumption	KL	248.23	291.05	259
35	Petrol consumption	KL	—	0.511	0.611
36	Natural gas	kWh	11,25,000	10,68,062	8,33,233
37	Biomass	Tons	—	21	93
38	ODS consumption – R22	Kg	431.5	570	538
39	Refrigerant Consumption R134a	Kg	507.4	94	241
40	Refrigerant ConsumptionR404a	Kg	84.5	64	267
41	Refrigerant Consumption R410a	Kg	32	21	114
42	Refrigerant Consumption R23	Kg	0.5	0	6
43	Refrigerant ConsumptionR32	Kg	25.5	23	45
44	Refrigerant ConsumptionR290	Kg	0.6	0	1
45	Refrigerant ConsumptionR600a	Kg	0.8	1	2
46	Dry ice	Tons	327	587	509
47	Total number of incidents of Non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services	Nos	0	0	0
48	Total weight of hazardous waste	MT	8,807	10,666	12,122
49	Total weight of non-hazardous waste	MT	409	2,639	3,113
50	Total weight of waste recovered *Includes both hazardous and non – hazardous waste	MT	8,010.5	11,035	14,420
51	Unused/expired medicines collected for recycling or waste treatment out of total volume of products sold	%	0.696	0.87	0.53
52	% of total Waste from company operations diverted from landfills	%	99.18	99	95.6

6.2 Labour & Human Rights

#	Key Performance Indicator	UOM	FY 2023-24	FY 2024-25	FY 2025-26
1	% of all Operational sites for which an employee health and safety risk assessment has been conducted	%	100	100	100
2	% of the total workforce across all locations represented in formal joint management -worker health and safety committees	%	43	60	100
3	% of the total Workforce across all locations who are covered by formal collective agreements concerning working conditions	%	80	100	100
4	% of the total Workforce across all locations who are covered by elected employee representatives	%	100	100	100
5	No. of Internal mobility cases	Nos	134	123	118
6	% of the total Workforce across all locations who received career/skills training	%	100	100	100
7	Total complaints reported under sexual harassment of women at workplace (Prevention , Prohibition and Redressal) Act , 2013 (POSH)	No.	0	2	1
8	% of the total Workforce across all loacrions who received training on preventing discrimination and human rights violations	%	100	100	100
9	% of the deployement of Labour/human rights actions throughout all company operations/worforce	%	100	100	100
10	Compensation for extra/atypical hours paid	Yes/No	Yes	Yes	Yes
11	% of Operating sites certified with ISO 45001 Certification	%	60	100	100
12	% of Operating sites certified with SA 8000 Certification	%	0	100	100
13	% of total Employees who received a regular performance and career development review during the reporting period (*Eligible employees)	%	100	100	100
14	Number of Child or forced labour incidents reported	No.	0	0	0
15	% of Employees trained on discrimination/harassment	%	100	100	100
16	Number of identified Discrimination/harassment incidents or corrective actions	No.	0	0	0

#	Key Performance Indicator	UOM	FY 2023-24	FY 2024-25	FY 2025-26
17	Lost time injury frequency rate for (LTIFR)– direct workforce	No.	0	0	0
18	Lost time injury severity rate for (LTISR)– direct workforce	No.	0	0	0
19	Number of Fatalities as a result of work-related injuries	No.	0	0	0
20	Rate of fatalities as a result of work-related injuries	No.	0	0	0
21	Number of hours worked	No.	63,08,640	78,85,800	1,30,66,652
22	Number of Days lost to work – related injuries, fatalities, ill health	No.	0	0	0
23	Work-related accidents	No.	0	0	0
24	% women employed in the organisation	%	14.3	13.9	14.9
25	% women in top executive positions (senior management)	%	7.3	7.3	7.3
26	% women within the organization's board	%	14	17	17
27	Average unadjusted Gender pay gap – junior management	Ratio	0.87	0.83	0.81
28	Average unadjusted Gender pay gap – middle management	Ratio	0.84	0.83	0.85
29	Average unadjusted Gender pay gap – top management	Ratio	0.99	1.00	0.79
30	Overall average unadjusted gender pay gap	Ratio	32.8	33.4	32.19
31	% of Employees from minority/vulnerable group in the whole organization (based on disability)	%	0.07	0.09	0.008
32	% of employees from a Minority/vulnerable employees – top management	%	0	0	0
33	% of Operational sites assessed for human rights impact or risks	%	100	100	100
34	Ratio of the annual total compensation for the Highest-to-median annual compensation for all emplloyees	Ratio	116	107.01	231.25
35	Average hours of training per employee	Nos	2.61	3.07	1.51
36	Direct employees covered by living wage benchmarking analysis	%	100	100	100
37	Direct employees paid below living wage	%	0	0	0
38	Employees paid below living wage , including direct employees and non-employees workers	%	20	24	25
39	Average wage gap for direct employees paid below living wage against a living wage benchmark	No.	0	0	0
40	% employees covered with healthcare coverage	%	100	100	100
41	% of employees covered with the employee satisfaction survey	%	75	81	83

6.3 Governance & Ethics

#	Key Performance Indicator	UOM	FY 2023-24	FY 2024-25	FY 2025-26
1	% of total Workforce trained on business ethics issued	%	100	100	100
2	Number of reports related to Whistleblower procedure	No.	0	0	0
3	Number of Confirmed corruption incidents	No.	0	0	0
4	Number of Anti-competitive cases or behaviour	No.	0	0	0
5	% of Operational sites for which an internal ethics audit/risk assessment concerning business ethics issues has conducted	%	100	100	100
6	Number of risky trading patners covered by due diligence process on corruption or information security	No.	0	0	0
7	% of risk trading partners covered by due diligence process on corruption or information security	%	0	0	0
8	% of Operatonal sites with a certified anti-corruption management system (ISO 37001)	%	0	100	100
9	% of Operating sites certified with ISO 27001 Certification	%	100	100	100
10	% of employees trained on the prevention of security information breaches	%	100	100	100
11	Number of incidents of information security breaches	No.	0	0	0

6.4 Sustainable Procurement

#	Key Performance Indicator	UOM	FY 2023-24	FY 2024-25	FY 2025-26
1	% of Audited/assessed suppliers in corrective actions or capacity building	%	80	100	100
2	% of targeted suppliers that have signed the suppliers code of conduct	%	67	100	100
3	% of suppliers with contracts that include caluses on environmental , labour and human rights requirements	%	80	82	100
4	% of targeted suppliers that have gone through a sustainability assessment	%	33	85	83
5	% of targeted Suppliers that have gone with on-site sustainability audit	%	20	81	83.3
6	% of Buyers trained on sustainable procurement	%	100	100	100
7	Proportion of Spending on local suppliers	%	60	65	68
8	% of Operating sites certified with ISO 28000 certification	%	0	100	100
9	% of Operating sites certified with ISO 20400 certification	%	0	100	100
10	% of new suppliers screened – social criteria	%	20	100	100
11	% of new suppliers screened –environmental criteria	%	100	100	100
12	% of new Suppliers terminated owing to (environmental and social impact)	%	0	0	0
13	Number pf Suppliers assessed for environmental impacts	No.	30	30	172
14	Number of Suppliers identified as having significant actual and potential negative environmental and social impacts.	No.	0	0	0

7. Sustainable Development Goal (SDG) Targets – FY 2025–2035

Our SDG targets for 2025–2035 are anchored in nine strategic pillars that guide our long-term sustainability commitments. Each pillar defines a clear goal that strengthens resilience, advances responsible growth, and aligns our operations with global best practices.

Strategic Pillars

- Water Stewardship – Become Water Neutral / Water Positive
- Climate Change – Decarbonisation for 1.5°C alignment with SBTi
- Circular Economy – Waste management & solvent management
- Biodiversity – Ecosystem restoration through tree plantation and becoming net positive
- Sustainable Procurement – Decarbonise Scope 3 through supplier engagement
- Human Capital – Build a safe, inclusive & future-ready workforce
- Governance & Ethics – Integrate ESG into transparent governance
- Corporate Social Responsibility – Build greener communities

7.1 Environment Targets

#	Target	SDG	Target Year	FY 2023-24	FY 2024-25	FY 2025-26
1	15% reduction in freshwater use	12	FY 2028-29	-15.6%	-3%	-11.80%
2	50% usage of recycled water	6	FY 2028-29	36%	47%	43%
3	Circular economy in waste with 100% diversion from landfills	13	—	93%	99.6%	99.90%
4	Reduce absolute Scope 1 & 2 GHG emissions by 58.80%	7	FY 2034-35	-24%	-17.8%	0.55%
5	Reduce Scope 3 emissions by 63.80% (economic intensity)	12	FY 2034-35	—	-30%	—
6	Transition to 80% renewable energy	7	FY 2029-30	50%	55%	80%
7	≥2% recycled/renewable content in primary packaging	14 & 15	FY 2029-30	0%	0%	0%

#	Target	SDG	Target Year	FY 2023-24	FY 2024-25	FY 2025-26
8	10%increase in products via circular economy model	9	FY 2034-35	0%	0%	0%
9	0 product recalls related to health & safety	3	Ongoing	0	0	0
10	5% reduction in SOx, NOx, VOC emissions	11	FY 2029-30	0.5%	0.2%	—
11	10% YoY increase in tree plantation	15	Ongoing	15%	20%	—
12	50% packaging material reusable/recyclable/ compostable	12	FY 2029-30	—	—	0%
13	100% site ISO 14001 & ISO 45001 certification	3	FY 2026-27	—	—	100%
14	90% emissions reduction via DHL Go Green Plus	9	FY 2034-35	—	—	52%
15	68.8% Scope 3 intensity reduction (SBTi 1.5°C pathway)	13	FY 2034-35	—	—	—

7.2 Social Targets

#	Target	SDG	Target Year	FY 2023-24	FY 2024-25	FY 2025-26
1	Zero tolerance for child/forced labour & modern slavery	16	FY 2029-30	0	0	0
2	100% training on human rights & fair labour	4	Ongoing	100%	100%	100%
3	100% new suppliers screened for human rights	4	Ongoing	100%	100%	100%
4	100% HR complaints resolved within 60 days	12	Ongoing	100%	100%	100%
5	100% direct employees at or above living wage	8	Ongoing	100%	100%	100%
6	Women employees to 18% of total workforce	8	FY 2026-27	14.3%	13.9%	14.9%
7	Provide Socio-economic empowerment of women and education for 8,000+ people from socially and less privileged communities through our CSR programs	4	FY 2026-27	8,300	18,458	—
8	Ensure 100% Tier 1 suppliers adhere to supplier Code of Conduct SCoC	12	FY 2029-30	100%	100%	100%
9	Achieving 90% reduction In emissions form inbound and outbound logistics emissions (DHL Go Green+)	9	FY 2034-35	88%	90%	52%
10	Conduct ESG assessments for 100% critical suppliers based on emissions	13	FY 2037-28	33	85	83.3%
11	Engage 75% high-emitting suppliers in capacity building programs on decarbonization programs	17	FY 2029-30	100%	100%	100%
12	Integrate Sustainability criteria in 100% new supplier onboarding	8	FY 2025-26	100%	100%	100%
13	Develop a Local supplier base to meet 30% of total procurement	11	FY 2029-30	55%	65%	78%
14	Annual sustainability audits for top 100 suppliers	12	Ongoing	—	81	—
15	5% procurement spend with diverse/inclusive suppliers	5	FY 2029-30	—	2%	—
16	100% HR complaints resolved within 60 days (Ongoing)	12	Ongoing	—	—	100%

7.3 Governance Targets

#	Target	SDG	Target Year	FY 2023-24	FY 2024-25	FY 2025-26
1	100% anti-corruption training in high-risk functions	—	On-going	100%	100%	100%
2	0 high-severity ethics non-compliances identified in ethics audits , with corrective actions closed with stipulated time .	—		0	0	0
3	Maintian 95% annual COI declaration submission (all employees)	—		100%	100%	100%
4	Ensure 100% declaration COI compliance for existing & new employees in decision-making roles	—		100%	100%	100%
5	Review and close 100% red-flag COI cases closed within timeline	16		100%	100%	100%
6	Ensure 100% secondary approval for high-value financial transactions	—		100%	100%	100%
7	Achieved 0 unresolved fraud incidents at year-end	—		0	0	0
8	Perform AML/sanctions screening for 100% new suppliers & customers prior to onboarding.	—		100%	100%	100%
9	Maintain ≥95% AML training completion (Finance, Procurement, Sales)	—		100%	100%	100%
10	Conduct Annual sanctions-list review for 100% high-risk partners	—		100%	100%	100%
11	100% whistleblower complaints closed with documentation	16		100%	100%	100%
12	Complete ethics due diligence for 100% high-risk suppliers	3		100%	100%	100%
13	Include Anti-Corruption, COI & AML clauses in 100% new contracts	12 & 16		100%	100%	100%
14	Ethics/compliance screening for ≥80% of total annual spend	—		100%	100%	100%
15	100% user access rights reviewed every 6 months	12 & 16		100%	100%	100%
16	100% privileged access accounts logged & monitored	—		100%	100%	100%
17	100% access revoked within 24 hours of employee exit	—		100%	100%	100%
18	100% employees complete security awareness training	—		100%	100%	100%
19	100% new employees complete security training at induction	—		100%	100%	100%
20	100% critical vulnerabilities remediated on time	9 & 16		100%	100%	100%
21	100% vulnerability scans on all internet-facing systems	9 & 16		100%	100%	100%
22	100% critical systems monitored 24/7 via SIEM	—		100%	100%	100%
23	100% security incidents logged per defined SLA	—		100%	100%	100%
24	100% critical systems backed up daily	—		100%	100%	100%
25	Annual restore tests with 100% success rate	—		100%	100%	100%
26	100% ISMS internal audits completed annually	9 & 16		100%	100%	100%
27	0 major non-conformities in external ISO 27001 audits	9 & 16		0	0	0

GRI CONTENT INDEX

Statement of use	Sai Life Sciences Limited has reported in accordance with the GRI Standards for the period 1 April 2025 to 31 March 2026.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None. No GRI Sector Standard has been published for the Company's sector. Accordingly, no GRI Sector Standard reference numbers are shown in this index.
External assurance	TUV India Private Limited — independent limited assurance over selected non-financial ESG disclosures, conducted in accordance with ISAE 3000 (Revised) and AA1000AS v3. A separate reasonable assurance engagement was performed over the BRSR Core indicators.

Topics other than the Company's material topics are reported voluntarily. Where a disclosure is omitted, one of the four permitted reasons under GRI 1: Foundation 2021, Requirement 6, is stated together with the required explanation, including the steps being taken and the expected timeframe where the reason is 'information unavailable / incomplete'.

GRI STANDARD OTHER SOURCE	DISCLOSURE	Location - Section Title in Report	Printed Page No.	Omission - Requirement(s) Omitted	Omission - Reason	Omission - Explanation
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	About Us — The Core Story / The Sai Way; Global Presence; Corporate Information; BRSR Section A — I	04-05; 20; 44; 179	—	—	—
GRI 2: General Disclosures 2021	2-2 Entities included in the organization's sustainability reporting	About the Report — Reporting Boundary (operational control basis, including the Manchester Process R&D centre; the BRSR is prepared on a standalone basis); BRSR Section A — V; Board's Report Annexure-1 (Form AOC-1)	01; 181; 145-146	—	—	—
GRI 2: General Disclosures 2021	2-3 Reporting period, frequency and contact point	About the Report — Reporting Period; BRSR Section A — I (Q9 and Q12)	01; 179	—	—	—
GRI 2: General Disclosures 2021	2-4 Restatements of information	About the Report — Introduction to the Report. This is the Company's first Integrated Report; accordingly there are no restatements of information from previous reporting periods.	01	—	—	—
GRI 2: General Disclosures 2021	2-5 External assurance	About the Report — Assurance and Governance; BRSR Section A — I (Q14 assurance provider TUV India Private Limited; Q15 reasonable assurance over BRSR Core indicators)	01; 179	—	—	—
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	Business Overview — The Way We Work; CRO Services; CDMO Services; Global Presence; Business Model; Social and Relationship Capital — supply chain; BRSR Section A — II/III/IV	14-17; 20; 22-23; 75-78; 179-180	—	—	—
GRI 2: General Disclosures 2021	2-7 Employees	Human Capital — FY26 Workforce Snapshot; total employees by age group and by region; BRSR Section A — IV (Q20 to Q22)	59; 72; 180	—	—	—
GRI 2: General Disclosures 2021	2-8 Workers who are not employees	Human Capital — FY26 Workforce Snapshot (1,235 male / 80 female); BRSR Section A — IV (Q20, other than permanent workers)	59; 180	—	—	—
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	Governance — Governance Structure and Board Committees; ESG Governance; Board of Directors; Corporate Governance Report	39; 41; 42-43; 161-166	—	—	—
GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	Governance — Board Nomination and Remuneration; Corporate Governance Report — NRC; Board's Report — NRC policy	39; 164; 139-140	—	—	—

GRI STANDARD OTHER SOURCE	DISCLOSURE	Location - Section Title in Report	Printed Page No.	Omission - Require-ment(s) Omitted	Omission - Reason	Omission - Explanation
GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body	Governance — Governance Structure (separate Chairperson and CEO roles); Board of Directors; Corporate Governance Report — Board composition	39; 42; 161-162	—	—	—
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	Governance — Risk Oversight and Internal Controls / ESG Governance; Natural Capital — Sustainability Governance; Climate governance; BRSR Section B (Q8 to Q10)	41; 83; 92; 186	—	—	—
GRI 2: General Disclosures 2021	2-13 Delegation of responsibility for managing impacts	Governance — ESG Governance (Executive Leadership Team, ESG Council); Natural Capital — Cross-Functional ESG Leadership; BRSR Section B (Q8)	41; 83; 186	—	—	—
GRI 2: General Disclosures 2021	2-14 Role of the highest governance body in sustainability reporting	About the Report — Assurance and Governance; Governance — ESG Governance; Double Materiality Assessment — Validation and Final Approval	01; 41; 24	—	—	—
GRI 2: General Disclosures 2021	2-15 Conflicts of interest	Governance — Policies and Governance Framework (Related Party Transactions Policy, Code of Conduct); BRSR Principle 1 (Q6); Leadership Q2	40; 188-189	—	—	—
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	Governance — Vigil Mechanism / Whistle Blower Policy; Corporate Governance Report; BRSR Section A — VII (Q25)	40; 171; 181	—	—	—
GRI 2: General Disclosures 2021	2-17 Collective knowledge of the highest governance body	Governance — Board Composition and Skills; Corporate Governance Report — Familiarisation Programme for Independent Directors	39; 163	—	—	—
GRI 2: General Disclosures 2021	2-18 Evaluation of the performance of the highest governance body	Governance — Board Performance and Board Evaluation and Effectiveness; Corporate Governance Report — Board evaluation and criteria	39; 41; 140; 164	—	—	—
GRI 2: General Disclosures 2021	2-19 Remuneration policies	Governance — Board Nomination and Remuneration; Board's Report — Nomination and Remuneration Policy; Corporate Governance Report — Remuneration of Directors	39; 139-140; 167	—	—	—
GRI 2: General Disclosures 2021	2-20 Process to determine remuneration	Governance — Board Nomination and Remuneration; Corporate Governance Report — Remuneration Policy and Remuneration of Directors	39; 167	—	—	—
GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	Governance — Annual Total Compensation Ratio (MD's remuneration to median employee remuneration 1:231.25, and the percentage increase in annual total compensation for the highest-paid individual and for the median employee); Board's Report Annexure-5	39; 158	—	—	—
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	MD and CEO's Letter; Natural Capital — Our Sustainability Strategy (nine pillars)	10-11; 84	—	—	—
GRI 2: General Disclosures 2021	2-23 Policy commitments	Governance — Policies and Governance Framework (Code of Business Conduct and Ethics, ABAC, PoSH, Human Rights, Whistleblower); Human Capital — Human Rights; BRSR Section B (Q1 to Q5)	40; 70; 184-185	—	—	—

GRI STANDARD OTHER SOURCE	DISCLOSURE	Location - Section Title in Report	Printed Page No.	Omission - Requirement(s) Omitted	Omission - Reason	Omission - Explanation
GRI 2: General Disclosures 2021	2-24 Embedding policy commitments	Governance — Ethics and Compliance / ESG Governance; Social and Relationship Capital — Supplier Governance Frameworks and Supplier Code of Conduct; BRSR Section B (Q6 to Q10)	40-41; 75-76; 184-186	—	—	—
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	Human Capital — Grievance Redressal Policy and Committees; Social and Relationship Capital — supplier improvement commitments; BRSR Section A (Q25); BRSR Principle 5 (Q5)	71; 77; 181; 200	—	—	—
GRI 2: General Disclosures 2021	2-26 Mechanisms for seeking advice and raising concerns	Governance — Vigil Mechanism / Whistle Blower Policy; Human Capital — Grievance redressal mechanisms and anonymous grievance boxes; Corporate Governance Report; BRSR Principle 3 (Q6)	40; 64; 71; 171; 193	—	—	—
GRI 2: General Disclosures 2021	2-27 Compliance with laws and regulations	Governance — Ethics and Compliance; Social and Relationship Capital — zero regulatory non-compliance incidents related to product health and safety; BRSR Principle 1 (Q2 and Q3); Secretarial Audit Report (Annexure-4A)	40; 75; 187; 152-154	—	—	—
GRI 2: General Disclosures 2021	2-28 Membership associations	Awards and Recognition; BRSR Principle 7 (Q1 — CII, Global Compact Network UNGC, PSCI, ACS GCI, Manufacture 2030, AAALAC, CCSEA)	45; 208	—	—	—
GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement	Stakeholder Engagement — Partnerships that Progress, engagement process and stakeholder-wise modes; Double Materiality Assessment — Stakeholder Engagement and Capacity Building; BRSR Principle 4	30-33; 24; 197-199	—	—	—
GRI 2: General Disclosures 2021	2-30 Collective bargaining agreements	Human Capital — Social dialogue snapshot FY26 (percentage of employees covered by collective bargaining agreements, and the basis on which working conditions and terms of employment are determined for employees not so covered); BRSR Principle 3 (Q7)	64; 71; 193	—	—	—
Material topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Double Materiality Assessment — Our Approach (six-step process) and Assessment Framework (impact and financial materiality); BRSR Section A (Q26)	24; 182-183	—	—	—
GRI 3: Material Topics 2021	3-2 List of material topics	Double Materiality Assessment — Environment / Social / Governance material topic list; material topic tables	25; 26-28	—	—	—
GRI 3: Material Topics 2021	3-3 Management of material topics	Double Materiality Assessment — Material Topic, Key Focus Areas, GRI Mapping, SASB Topic and Code, SDGs and Key Risks; Management of Material Issues for Sustainable Value Creation; and the corresponding Capital chapters (Financial 48-49, Manufactured 50-53, Intellectual 54-57, Human 58-73, Social and Relationship 74-81, Natural 82-105)	26-29; 48-105	—	—	—

GRI STANDARD OTHER SOURCE	DISCLOSURE	Location - Section Title in Report	Printed Page No.	Omission - Requirement(s) Omitted	Omission - Reason	Omission - Explanation
Biodiversity						
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	Natural Capital — Our Sustainability Strategy (Biodiversity pillar); Biodiversity (approach guided by the India Business and Biodiversity Initiative)	84; 104	101-1-b, 101-1-c	Information unavailable / incomplete	A stand-alone, publicly available biodiversity policy containing a no-deforestation and no-conversion commitment with stated timelines has not been published; the Report describes the biodiversity approach and targets rather than formal policy commitments. A stand-alone Biodiversity Policy is being drafted for approval by the CSR and Sustainability Committee, and the Company expects to publish it and disclose 101-1-b and 101-1-c from FY 2026-27.
GRI 101: Biodiversity 2024	101-2 Management of biodiversity impacts	Natural Capital — Biodiversity (stewardship approach, green cover, landscaping, plantation); Supporting Biodiversity Through Responsible Resource Management; Customer Co-Relation — Biodiversity Risk Assessment and Strengthening Biodiversity Stewardship	104; 105	—	—	—
GRI 101: Biodiversity 2024	101-3 Access and benefit-sharing	—	—	101-3-a, 101-3-b	Not applicable	The Company operates as a CRDMO for synthetic small molecules and does not use genetic resources or associated traditional knowledge. Access and benefit-sharing obligations are therefore not triggered.
GRI 101: Biodiversity 2024	101-4 Identification of biodiversity impacts	Natural Capital — Customer Co-Relation: Biodiversity Risk Assessment using the WWF Biodiversity Risk Filter (Units II, III and IV); Biodiversity; BRSR Principle 6 (Q11 and Leadership Q3)	105; 104; 205-206	—	—	—
GRI 101: Biodiversity 2024	101-5 Locations with biodiversity impacts	Natural Capital — Biodiversity (no sites within or near biodiversity-sensitive zones; no IUCN Red List species affected); Biodiversity Risk Summary by unit; BRSR Principle 6 (Q11)	104; 105; 205	—	—	—
GRI 101: Biodiversity 2024	101-6 Direct drivers of biodiversity loss	Natural Capital — Biodiversity Risk Assessment (ecosystem sensitivity, land-use, pollution and climate-related biodiversity risk); Emission Management; Water withdrawal and discharge; Waste Management	105; 89-90; 96-97; 100-101	101-6-a (quantification of direct drivers by priority location)	Information unavailable / incomplete	Direct drivers are addressed qualitatively through the biodiversity risk assessment and quantitatively at entity level through the environmental performance tables. Driver-by-driver quantification against each priority location requires location-level land-use and pollution data that is not presently captured in that form. The Company is extending its environmental data management system to capture location-level data and expects to disclose 101-6-a from FY 2027-28.

GRI STANDARD OTHER SOURCE	DISCLOSURE	Location - Section Title in Report	Printed Page No.	Omission - Requirement(s) Omitted	Omission - Reason	Omission - Explanation
GRI 101: Biodiversity 2024	101-7 Changes to the state of biodiversity	Natural Capital — Biodiversity targets (8,266 trees planted; preserve and enhance 5,000 plant species by 2027); Customer Co-Relation — Strengthening Biodiversity Stewardship (native species plantation)	104; 105	101-7-a	Information unavailable / incomplete	Ecosystem condition and species-level indicators for priority locations are not currently measured; disclosure is limited to plantation and habitat-enhancement outputs. The Company is scoping an ecological baseline assessment for its manufacturing sites and expects to disclose ecosystem condition and species indicators from FY 2027-28.
GRI 101: Biodiversity 2024	101-8 Ecosystem services	—	—	101-8-a, 101-8-b	Information unavailable / incomplete	Ecosystem services and affected stakeholders at priority locations were not assessed during FY 2025-26. The Company will extend the FY 2025-26 WWF Biodiversity Risk Filter assessment using the LEAP approach to cover ecosystem services and affected stakeholders, and expects to disclose 101-8-a and 101-8-b from FY 2027-28.
Climate Change						
GRI 102: Climate Change 2025	102-1 Transition plan for climate change mitigation	Natural Capital - Climate Transition Plan (Scope 1, Scope 2, Scope 3, governance, operational transformation, circularity, long-term resilience); Climate Roadmap				
GRI 102: Climate Change 2025	102-2 Climate change adaptation plan	Natural Capital - Climate Related Risks and Mitigation (water stress, extreme heat, riverine flood, tropical cyclone); Water Neutrality Strategy; Integrated water stewardship initiatives; BRSR Principle 6 Leadership (Q5 business continuity and disaster management)				
GRI 102: Climate Change 2025	102-3 Just transition	-				
GRI 102: Climate Change 2025	102-4 GHG emissions reduction targets and progress	Natural Capital - SBTi-Validated Targets (FY2035: 58.8% absolute reduction in Scope 1 and 2 from FY2024 baseline; 63.8% reduction in Scope 3 per INR value added; 1.5C alignment); Metrics and Targets; BRSR Section B (Q6 performance against commitments)				
GRI 102: Climate Change 2025	102-5 Scope 1 GHG emissions	Natural Capital - Emission Management (Scope 1: 22,445 tCO_2e in FY 2025-26 vs 18,435 tCO_2e in FY 2024-25) and Methodology (operational control approach); BRSR Principle 6 (Q7)				
GRI 102: Climate Change 2025	102-6 Scope 2 GHG emissions	Natural Capital - Emission Management (Scope 2 market-based 8,630 tCO_2e; location-based 42,902 tCO_2e) and Methodology (CEA grid emission factors); BRSR Principle 6 (Q7)				

GRI STANDARD OTHER SOURCE	DISCLOSURE	Location - Section Title in Report	Printed Page No.	Omission - Requirement(s) Omitted	Omission - Reason	Omission - Explanation
GRI 102: Climate Change 2025	102-7 Scope 3 GHG emissions	Natural Capital - Emission Management (Scope 3: 90,272 tCO2e) and Scope 3 emission categories; Strengthening Value Chain Decarbonisation; BRSR Principle 6 Leadership (Q2 total Scope 3 emissions and intensity)				
GRI 102: Climate Change 2025	102-8 GHG emissions intensity	Natural Capital - Specific GHG Emissions (tCO2e per million USD, Scope 1 and Scope 2 combined: 139 in FY26); BRSR Principle 6 (Q7 emission intensity per rupee of turnover and PPP-adjusted)				
GRI 102: Climate Change 2025	102-9 GHG removals in the value chain	Natural Capital - Air emissions (biogenic emissions 100 tCO2e); Biodiversity (8,266 trees planted)				
GRI 102: Climate Change 2025	102-10 Carbon credits	Natural Capital - Internal Carbon Pricing (shadow carbon price used for investment appraisal)				
Energy (GRI 103: Energy 2025)						
GRI 103: Energy 2025	103-1 Energy policies and commitments	Natural Capital - Energy Management (ISO 50001 aligned systems at Bidar manufacturing and R&D facilities; energy management roadmap); Our Sustainability Strategy (Climate Change pillar); BRSR Section B (policy coverage P6)				
GRI 103: Energy 2025	103-2 Energy consumption and self-generation within the organization	Natural Capital - Energy consumption by source (total 3,85,999 GJ; renewable mix 47%); Energy mix (electricity only) 48,270 MWh renewable; CHP systems at Manchester and Alderley Park; BRSR Principle 6 (Q1)				
GRI 103: Energy 2025	103-3 Upstream and downstream energy consumption	Natural Capital - Strengthening Value Chain Decarbonisation (Scope 3 supplier engagement and green logistics)				
GRI 103: Energy 2025	103-4 Energy intensity	Natural Capital - Energy intensity (GJ per million USD: 1,723 in FY26); BRSR Principle 6 (Q1 energy intensity per rupee of turnover, PPP-adjusted intensity and optional metric)				
GRI 103: Energy 2025	103-5 Reduction in energy consumption	Natural Capital - Encon projects executed in FY2025-26 (project-wise kWh savings and tCO2e reduction); Energy efficiency initiatives and FY27 Energy Audit Action Plan (28 projects, ~3.6 million kWh); Energy conservation at the Manchester R&D centre; BRSR Principle 6 Leadership (Q4 resource efficiency initiatives)				
Economic performance						
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Financial Capital — performance charts (Revenue INR 2,192 crore; PAT INR 355 crore; EBITDA INR 661 crore); Snapshot of FY26; MD&A — Financial Performance; Standalone and Consolidated Statements of Profit and Loss; Board's Report Annexure-3 (CSR spend)	48-49; 12; 135; 223; 276; 148-151	—	—	—

GRI STANDARD OTHER SOURCE	DISCLOSURE	Location - Section Title in Report	Printed Page No.	Omission - Requirement(s) Omitted	Omission - Reason	Omission - Explanation
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Natural Capital — Climate Related Risks and Opportunities (financial impact thresholds of 4% on business growth and 5% on profitability); Climate Related Risks and Mitigation; Climate Related Opportunities; BRSR Section A (Q26); Risk Management	92; 94; 95; 182-183; 34-37	—	—	—
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	Human Capital — Employee Benefits (provident fund and gratuity; 100% retirement provision coverage); Notes to the Standalone and Consolidated Financial Statements — Employee benefits; BRSR Principle 3 (Q2)	66; 249-250; 303-304; 192	—	—	—
GRI 201: Economic Performance 2016	201-4 Financial assistance received from government	Notes to the Standalone and Consolidated Financial Statements — Government grants. No material financial assistance was received from any government during FY 2025-26.	[confirm]	—	—	—
Market presence						
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	BRSR Principle 5 (Q2 — 100% of employees and workers paid more than minimum wage in FY 2025-26)	200	—	—	—
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	—	—	202-2-a, 202-2-b	Information unavailable / incomplete	The Company does not currently track the proportion of senior management hired from the local community, and has not yet defined the geographical basis of 'local' for sites in Telangana, Karnataka and the United Kingdom. A definition and a data-capture process are being established within the human resources information system, and the Company expects to disclose 202-2 from FY 2027-28.
Indirect economic impacts						
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Social and Relationship Capital — Corporate Social Responsibility (STEM education, employability, child welfare, community wellbeing, lake rejuvenation and watershed development); Board's Report Annexure-3; BRSR Principle 8	79-81; 148-151; 209-210	—	—	—
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	Social and Relationship Capital — CSR programme outcomes (Janyaa Lab in a Box across 37 government schools; NIIT Foundation and Udyogwardhini employability programmes; Sai Cares volunteering); BRSR Principle 8	79-81; 209-210	—	—	—
Procurement practices						
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Social and Relationship Capital — Driving Sustainable Value; Advancing Sustainable Procurement Practices; BRSR Principle 8 Leadership Indicators	77; 76; 210	—	—	—

GRI STANDARD OTHER SOURCE	DISCLOSURE	Location - Section Title in Report	Printed Page No.	Omission - Requirement(s) Omitted	Omission - Reason	Omission - Explanation
Anti-corruption						
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Governance — Ethics and Compliance and Anti-Bribery and Anti-Corruption Policy; Risk Management; BRSR Principle 1 (Q5)	40; 36-37; 188	—	—	—
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	Governance — 100% of employees trained on the Code of Conduct and ethics; ABAC Policy; Social and Relationship Capital — Supplier Code of Conduct and Ethics; BRSR Principle 1 (Q1); Leadership Q1	39; 40; 76; 187; 189	—	—	—
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	Governance — zero confirmed incidents of corruption and no monetary losses from related legal proceedings; Governance snapshot; BRSR Principle 1 (Q2, Q4, Q5)	40; 39; 187-188	—	—	—
Anti-competitive behavior						
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	BRSR Principle 7 (Q2); Governance — Ethics and Compliance	208; 40	—	—	—
Tax						
GRI 207: Tax 2019	207-1 Approach to tax	Notes to the Standalone and Consolidated Financial Statements — Income tax; MD&A — Financial Performance	237; 290; 134	—	—	—
GRI 207: Tax 2019	207-2 Tax governance, control, and risk management	Governance — Risk Oversight and Internal Controls; Board's Report — Internal Financial Controls System and their Adequacy; Notes to the Financial Statements — Income tax	41; 144; 237; 290	—	—	—
GRI 207: Tax 2019	207-3 Stakeholder engagement and management of concerns related to tax	Stakeholder Engagement — Policy Makers and Industry Associations; BRSR Principle 7	33; 208	—	—	—
GRI 207: Tax 2019	207-4 Country-by-country reporting	—	—	207-4-a, 207-4-b, 207-4-c	Information unavailable / incomplete	The Company does not presently compile tax information by tax jurisdiction in the form required by 207-4, and is not within the scope of statutory country-by-country reporting thresholds. The Company will assess the feasibility of compiling and disclosing this information and expects to report from FY 2027-28.
Materials						
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Natural Capital — Chemical management framework; BRSR Principle 2 (sustainable sourcing procedures)	104; 189	—	—	—
GRI 301: Materials 2016	301-2 Recycled input materials used	Natural Capital — Solvent recovery systems; Plastic transition strategy; BRSR Principle 6 (Q10)	102; 204-205	—	—	—
GRI 301: Materials 2016	301-3 Reclaimed products and their packaging materials	Natural Capital — Off-Specification Products and unused or expired medicines; Plastic transition strategy; BRSR Principle 2 (Q3 to Q5)	103; 102; 190-191	—	—	—

GRI STANDARD OTHER SOURCE	DISCLOSURE	Location - Section Title in Report	Printed Page No.	Omission - Requirement(s) Omitted	Omission - Reason	Omission - Explanation
Energy (GRI 302: Energy 2016)						
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Natural Capital — Energy consumption by source (total 3,85,999 GJ; renewable mix 47%; 48,270 MWh renewable electricity); Energy mix; CHP systems at Manchester and Alderley Park; BRSR Principle 6 (Q1)	87; 88; 91; 203	—	—	—
GRI 302: Energy 2016	302-2 Energy consumption outside of the organization	Natural Capital — Strengthening Value Chain Decarbonisation (Scope 3 supplier engagement and green logistics)	89	302-2-a	Information unavailable / incomplete	Energy consumed outside the organization is not yet quantified in energy units. Upstream and downstream energy use is currently captured within Scope 3 Categories 3, 4 and 6 in tCO2e rather than in joules. The Company is extending its Scope 3 primary data collection to capture supplier and logistics energy in energy units and expects to disclose 302-2 from FY 2027-28.
GRI 302: Energy 2016	302-3 Energy intensity	Natural Capital — Energy intensity (1,723 GJ per million USD in FY26; revenue basis and exchange rate stated in the methodology note); BRSR Principle 6 (Q1, including PPP-adjusted intensity)	88; 203	—	—	—
GRI 302: Energy 2016	302-4 Reduction of energy consumption	Natural Capital — Encon projects executed in FY 2025-26 (project-wise kWh savings and tCO2e reduction); Energy efficiency initiatives and FY27 Energy Audit Action Plan (28 projects, approximately 3.6 million kWh); Energy conservation at the Manchester R&D centre; Board's Report Annexure-6; BRSR Principle 6 Leadership (Q4)	88; 87; 159-160; 207	—	—	—
GRI 302: Energy 2016	302-5 Reductions in energy requirements of products and services	Natural Capital — Customer Co-Relation: Green Chemistry Scoring and Reporting Framework, Life Cycle Assessment (ISO 14040 and ISO 14044) and Product Carbon Footprint assessments	105	—	—	—
Water and effluents						
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Natural Capital — Water Management; Water management roadmap; Water neutrality strategy; Water recharge and neutrality credits; Water Risk Assessment; BRSR Principle 6 (Q3)	95; 96; 97; 99; 203	—	—	—
GRI 303: Water and Effluents 2018	303-2 Management of water discharge-related impacts	Natural Capital — Water discharge treatment (100% of treated wastewater managed through authorised treatment and recycling mechanisms); Effluent Treatment Plant and Zero Liquid Discharge; Smart water management and governance (pH, BOD, COD, TSS, TDS monitoring); BRSR Principle 6 (Q4 and Q5)	97; 98; 203	—	—	—

GRI STANDARD OTHER SOURCE	DISCLOSURE	Location - Section Title in Report	Printed Page No.	Omission - Require-ment(s) Omitted	Omission - Reason	Omission - Explanation
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	Natural Capital — Water withdrawal, discharge and consumption by source (total withdrawal 1,83,968 KL; groundwater 1,02,390 KL; third-party 77,593 KL; rainwater 3,985 KL); BRSR Principle 6 (Q3) and Leadership (Q1, areas of water stress — Shameerpet and Bollaram)	96; 203; 206	—	—	—
GRI 303: Water and Effluents 2018	303-4 Water discharge	Natural Capital — Water discharge by destination FY 2025-26 (36,354 KL to third parties; zero to surface water, groundwater and seawater); Water discharge treatment; BRSR Principle 6 (Q4) and Leadership (Q1)	96; 97; 203; 206	—	—	—
GRI 303: Water and Effluents 2018	303-5 Water consumption	Natural Capital — Water withdrawal, discharge and consumption by source (total consumption 1,47,614 KL); Specific water consumption; water reduction target of 15% freshwater reduction and 50% recycling by FY29; BRSR Principle 6 (Q3)	96; 97; 203	—	—	—
Emissions						
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Natural Capital — Emission Management (Scope 1: 22,445 tCO2e in FY 2025-26 against 18,435 tCO2e in FY 2024-25) and Methodology (operational control approach); BRSR Principle 6 (Q7)	89; 203-204	—	—	—
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	Natural Capital — Emission Management (Scope 2 market-based 8,630 tCO2e; location-based 42,902 tCO2e) and Methodology (CEA grid emission factors); BRSR Principle 6 (Q7)	89; 203-204	—	—	—
GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions	Natural Capital — Emission Management (Scope 3: 90,272 tCO2e), Scope 3 emission categories and the basis on which Categories 11 to 15 are assessed as not relevant to the CRDMO operating model; Strengthening Value Chain Decarbonisation; BRSR Principle 6 Leadership (Q2)	89; 206	—	—	—
GRI 305: Emissions 2016	305-4 GHG emissions intensity	Natural Capital — Specific GHG Emissions (tCO2e per million USD, Scope 1 and Scope 2 combined: 139 in FY26; revenue basis and exchange rate stated in the methodology note); BRSR Principle 6 (Q7)	89; 204	—	—	—
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	Natural Capital — Encon projects (estimated annual GHG emission reduction by initiative); Key emission reduction initiatives (Scope 1, Scope 2 and Scope 3); Climate Transition Plan; Snapshot of FY26 (emissions avoided through renewable electricity procurement, with the basis of calculation stated); BRSR Principle 6 (Q8)	88; 90; 85; 13; 204	—	—	—

GRI STANDARD OTHER SOURCE	DISCLOSURE	Location - Section Title in Report	Printed Page No.	Omission - Requirement(s) Omitted	Omission - Reason	Omission - Explanation
GRI 305: Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)	Natural Capital — Climate Transition Plan (refrigerant management programmes); Air emissions	85; 90	—	—	—
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Natural Capital — Air emissions (NOx 18.507 tonnes; SOx 42.690 tonnes; PM 11.502 tonnes; POP, VOC, HAP and others reported as zero); VOC emission control measures; ETP VOC emissions; BRSR Principle 6 (Q6)	90; 91; 203	—	—	—
Spills						
GRI 306: Effluents and Waste 2016	306-3 Significant spills	Natural Capital — Effluent Treatment Plant and Zero Liquid Discharge; BRSR Principle 6 (Q4 and Q5); Human Capital — FY26 occupational safety performance	98; 203; 68	—	—	—
Waste						
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Natural Capital — Waste Management framework (Reduce, Reuse, Recycle, Recover and Responsible Disposal); Circular economy framework; Solvent recovery systems; Plastic transition strategy; BRSR Principle 6 (Q9 and Q10)	100; 102; 204-205	—	—	—
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	Natural Capital — Waste Management (waste stream mapping, EPR alignment, co-processing, waste-to-energy); Strengthening Landfill Diversion; BRSR Principle 2 (Q3 and Q4); BRSR Principle 6 (Q10)	100; 103; 190; 205	—	—	—
GRI 306: Waste 2020	306-3 Waste generated	Natural Capital — Waste Management performance highlights; BRSR Principle 6 (Q9)	100; 204	—	—	—
GRI 306: Waste 2020	306-4 Waste diverted from disposal	Natural Capital — Waste Management performance highlights; Waste disposal methods; Solvent recovery systems; BRSR Principle 6 (Q9)	100; 101; 102; 204	—	—	—
GRI 306: Waste 2020	306-5 Waste directed to disposal	Natural Capital — Waste Management performance highlights (landfill 660 MT; incinerated 56 MT; linear waste 4.4%); Waste disposal methods FY 2025-26; BRSR Principle 6 (Q9)	100; 101; 204	—	—	—
Supplier environmental assessment						
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Social and Relationship Capital — Driving Sustainable Value; Advancing Sustainable Procurement Practices (ISO 20400 alignment)	77; 76	—	—	—
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	Social and Relationship Capital — Driving Sustainable Value; ESG Integration Across the Supply Chain	77; 78	—	—	—

GRI STANDARD OTHER SOURCE	DISCLOSURE	Location - Section Title in Report	Printed Page No.	Omission - Requirement(s) Omitted	Omission - Reason	Omission - Explanation
Employment						
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Human Capital — FY26 talent snapshot (1,187 new hires; 929 male and 258 female; turnover rate 30.50%); BRSR Section A (Q22)	60; 180	401-1-a and 401-1-b (breakdowns by age group and by region)	Information unavailable / incomplete	New employee hires and employee turnover are disclosed in total and by gender. The breakdowns by age group and by region are not currently generated from the human resources information system in the form required. The reporting fields are being configured within the HRIS and the Company expects to disclose the age group and region breakdowns from FY 2026-27.
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Human Capital — Employee Benefits and Benefits coverage snapshot FY26 (100% coverage of annual medical check-up, medical insurance, accidental insurance, parental leave, retirement provision and bonus eligibility); Employee Wellness and Assistance Programme; BRSR Principle 3 (Q1 and Q2); Notes to the Standalone Financial Statements	66; 191-192; 236	—	—	—
GRI 401: Employment 2016	401-3 Parental leave	Human Capital — FY26 parental leave snapshot; BRSR Principle 3 (Q1)	67; 191	—	—	—
Labor/management relations						
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Human Capital — Strengthening responsible workplace practices (minimum notice period provided to employees and their representatives prior to significant operational changes, and whether it is specified in collective agreements)	71	—	—	—
Occupational health and safety						
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Human Capital — Health and Safety and Strengthening our OHS framework (aligned with ISO 45001 principles); BRSR Principle 3 (Q10a)	68; 194	—	—	—
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	Human Capital — Safety risk management and audits; Core pillars of the OHS framework; Safety governance and incident management; BRSR Principle 3 (Q10b and Q11)	69; 68; 194-195	—	—	—
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	Human Capital — Occupational Health and Hygiene; Employee Benefits; BRSR Principle 3 (Q10d)	70; 66; 195	—	—	—
GRI 403: Occupational Health and Safety 2018	403-4 Worker participation, consultation, and communication on occupational health and safety	Human Capital — Social dialogue and employee participation; Health and Safety; BRSR Principle 3 (Q7 and Q10c)	64; 68; 193; 195	—	—	—
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	Human Capital — Core pillars of the OHS framework; Building Emergency Response Readiness; BRSR Principle 3 (Q10c and Q12)	68; 70; 195	—	—	—
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	Human Capital — Employee Benefits; Employee Wellness and Assistance Programme (24x7 counselling, stress management and digital wellness resources); Supporting work-life integration; BRSR Principle 3 (Q1 and Q10d)	66; 67; 191-192; 195	—	—	—

GRI STANDARD OTHER SOURCE	DISCLOSURE	Location - Section Title in Report	Printed Page No.	Omission - Requirement(s) Omitted	Omission - Reason	Omission - Explanation
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Human Capital — Advancing high-potency handling infrastructure and containment validation; Occupational Health and Hygiene; Social and Relationship Capital — Key Areas of Supplier Assessment; BRSR Principle 3 (Q12 and Q14)	70; 76; 195	—	—	—
GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system	Human Capital — Strengthening our OHS framework (covering employees and contract workers); Health and Safety; BRSR Principle 3 (Q10a)	68; 194	403-8-a, 403-8-b (numbers and percentages)	Information unavailable / incomplete	Coverage of the OHS management system is described qualitatively as extending to all employees and contract workers across all sites; the number and percentage of workers covered, and those covered by an internally audited or externally certified system, are not tabulated. The Company is quantifying coverage alongside its programme to certify all Indian sites to ISO 14001 and ISO 45001 by FY 2026-27, and expects to disclose 403-8-a and 403-8-b from FY 2026-27.
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	Human Capital — FY26 occupational safety performance; Snapshot of FY26; BRSR Principle 3 (Q11)	68; 13; 195	—	—	—
GRI 403: Occupational Health and Safety 2018	403-10 Work-related ill health	Human Capital — Occupational Health and Hygiene (medical surveillance and exposure monitoring); FY26 occupational safety performance; BRSR Principle 3 (Q11)	70; 68; 195	403-10-a, 403-10-b	Information unavailable / incomplete	Occupational health surveillance and exposure monitoring are described; the number and rate of recordable work-related ill health cases for employees and for workers who are not employees are not separately disclosed. Case classification and recording are being standardised across sites within the occupational health system, and the Company expects to disclose 403-10-a and 403-10-b from FY 2026-27.
Training and education						
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Snapshot of FY26 (average hours of training per employee); Human Capital — Learning Impact Summary FY 2025-26	13; 61-62	404-1-a (breakdown by gender and by employee category)	Information unavailable / incomplete	Average hours of training per employee are disclosed in aggregate together with programme-level detail; the average is not broken down by gender and by employee category. Training records are being migrated to a learning management system that captures attendance hours against individual employee records, and the Company expects to disclose the gender and employee-category breakdown from FY 2026-27.

GRI STANDARD OTHER SOURCE	DISCLOSURE	Location - Section Title in Report	Printed Page No.	Omission - Requirement(s) Omitted	Omission - Reason	Omission - Explanation
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	Human Capital — Training and Development; Learning Impact Summary; Leadership Programmes; Sai Academy and talent management framework; transition assistance provided to support continued employability and the management of career endings; BRSR Principle 3 Leadership (Q3)	60-63; 59; 196	—	—	—
GRI 404: Training and Education 2016	404-3 Percentage of employees receiving regular performance and career development reviews	BRSR Principle 3 (Q9); Human Capital — Talent Management and internal mobility	194; 59-60	—	—	—
Diversity and equal opportunity						
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Governance — Board gender diversity 16.7% and 50% non-executive Board composition; Board of Directors; Human Capital — Total employees by age group and by region; Diversity, Equity and Inclusion; BRSR Section A (Q20, Q21)	39; 42-43; 72; 73; 180	—	—	—
GRI 405: Diversity and Equal Opportunity 2016	405-2 Ratio of basic salary and remuneration of women to men	Human Capital — Compensation and pay equity; BRSR Principle 5 (Q3)	73; 200	—	—	—
Non-discrimination						
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Human Capital — Inclusive work environment and Equal opportunity; Human rights snapshot FY26; BRSR Principle 5 (Q6 and Q7)	73; 71; 201	—	—	—
Freedom of association and collective bargaining						
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human Capital — Strengthening responsible workplace practices; Human Rights and Human Rights Due Diligence covering suppliers, logistics partners and contract workers, including the outcome of the freedom of association and collective bargaining risk assessment; Social and Relationship Capital — Key Areas of Supplier Assessment; BRSR Principle 5 (Q9 and Q10)	71; 70; 76; 201	—	—	—
Child labor						
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Capital — Child labour risk assessment; Human Rights Due Diligence covering the external value chain; BRSR Principle 5 (Q6, Q9 and Q10)	72; 70-71; 201	—	—	—
Forced or compulsory labor						
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Capital — Human Rights; Strengthening responsible workplace practices; BRSR Principle 5 (Q6, Q9 and Q10)	70; 71; 201	—	—	—
Security practices						
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Human Capital — Security personnel training (percentage of security personnel trained in the Company's human rights policies and procedures, including third-party security contractors); BRSR Principle 5 (Q1)	71; 199	—	—	—

GRI STANDARD OTHER SOURCE	DISCLOSURE	Location - Section Title in Report	Printed Page No.	Omission - Requirement(s) Omitted	Omission - Reason	Omission - Explanation
Rights of Indigenous Peoples						
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	—	—	411-1-a, 411-1-b	Not applicable	The Company's operations within the reporting boundary are located in industrial and knowledge-park locations in Telangana and Karnataka (India) and at Alderley Park, Manchester (United Kingdom). No operations are situated in or adjacent to territories of indigenous peoples and no such incidents were identified during FY 2025-26.
Local communities						
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Social and Relationship Capital — Corporate Social Responsibility; Sai Cares employee volunteering and lake and watershed restoration; Board's Report Annexure-3 (CSR); Stakeholder Engagement — Local communities; BRSR Principle 8 (Q1)	79-81; 148-151; 31-33; 209-210	413-1-a (percentage of operations)	Information unavailable / incomplete	Community programmes and engagement are described in detail; the percentage of operations with implemented local community engagement, impact assessments and development programmes is not stated as a percentage. The Company is mapping its community programmes to each operating site so that coverage can be expressed as a percentage of operations, and expects to disclose 413-1-a from FY 2026-27.
GRI 413: Local Communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities	Natural Capital — Water Risk Assessment (basin-level water stress and community groundwater stewardship); Human Capital — Human Rights (community health and safety within the HRDD scope); BRSR Principle 8 (Q1 to Q4 and Leadership Q1)	99; 70; 209-210	413-2-a	Information unavailable / incomplete	Potential community-level impacts are addressed through the water risk assessment and the human rights due diligence process; a list of operations with significant actual and potential negative impacts on local communities is not separately disclosed. The Company is extending its site-level impact assessment to identify and record such operations and expects to disclose 413-2-a from FY 2026-27.
Supplier social assessment						
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Social and Relationship Capital — Driving Sustainable Value	77	—	—	—
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	Social and Relationship Capital — Driving Sustainable Value; ESG Integration Across the Supply Chain; Strengthening Supplier ESG Capability case study	77; 78; 79	—	—	—
Public policy						
GRI 415: Public Policy 2016	415-1 Political contributions	Governance — Code of Business Conduct and Ethics; BRSR Principle 7. The Company made no political contributions, whether financial or in-kind, during FY 2025-26.	40; 208	—	—	—

GRI STANDARD OTHER SOURCE	DISCLOSURE	Location - Section Title in Report	Printed Page No.	Omission - Requirement(s) Omitted	Omission - Reason	Omission - Explanation
Customer health and safety						
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Human Capital — Health and Safety; Competitive Edge — Quality, Compliance and Execution Discipline (assessment of health and safety impacts across the CRO and CDMO service categories); BRSR Principle 9 Leadership (Q1)	68; 7; 212	—	—	—
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Social and Relationship Capital; BRSR Principle 9 (Q3 and Q4)	75; 211	—	—	—
Marketing and labeling						
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	BRSR Principle 9 Leadership Indicators (Q1); BRSR Principle 9 (Q2)	212; 211	—	—	—
GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labeling	Social and Relationship Capital; BRSR Principle 9 (Q3 and Q6)	75; 211	—	—	—
GRI 417: Marketing and Labeling 2016	417-3 Incidents of non-compliance concerning marketing communications	BRSR Principle 9 (Q3); Governance — Code of Business Conduct and Ethics	211; 40	—	—	—
Customer privacy						
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Intellectual Capital — Safeguarding Scientific Knowledge and Digital Assets; BRSR Principle 9 (Q3, Q5, Q7)	57; 211-212	—	—	—

SASB INDEX - BIOTECHNOLOGY & PHARMACEUTICALS (HC-BP)

SASB Metric Code	SASB Topic	Metric Description	Unit of Measure	Location - Section Title in Report	Printed Page No.
HC-BP-210a.1	Safety of Clinical Trial Participants	Discussion, by region, of management process for ensuring quality and patient safety during clinical trials	n/a	Not Applicable	-
HC-BP-210a.2	Safety of Clinical Trial Participants	Number of inspections related to clinical trial management and pharmacovigilance that resulted in: (1) entity voluntary remediation or (2) regulatory or administrative actions taken against the entity	Number	Not Applicable	-
HC-BP-210a.3	Safety of Clinical Trial Participants	Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries	Presentation currency	Not Applicable	-
HC-BP-240a.1	Access to Medicines	Description of actions and initiatives to promote access to health care products for priority diseases and in priority countries as defined by the Access to Medicine Index	n/a	Not Applicable	-
HC-BP-240a.2	Access to Medicines	List of products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Program (PQP)	n/a	Not Applicable	-
HC-BP-240b.2	Affordability & Pricing	Percentage change in: (1) weighted average list price and (2) weighted average net price across product portfolio compared to previous reporting period	Percentage (%)	Not Applicable	-
HC-BP-240b.3	Affordability & Pricing	Percentage change in: (1) list price and (2) net price of product with largest increase compared to previous reporting period	Percentage (%)	Not Applicable	-
HC-BP-250a.1	Drug Safety	Products listed in public medical product safety or adverse event alert databases	n/a	Not Applicable	-
HC-BP-250a.2	Drug Safety	Number of fatalities associated with products	Number	BRSR Principle 9 (Q3 and Q4); Social and Relationship Capital	195; 75
HC-BP-250a.3	Drug Safety	(1) Number of recalls issued, (2) total units recalled	Number	BRSR Principle 9 Q4	195
HC-BP-250a.4	Drug Safety	Total amount of product accepted for take-back, reuse, or disposal	Metric tons (t)	Natural Capital; BRSR Principle 2 (Q3 to Q5 reclaim processes)	103; 174-175
HC-BP-250a.5	Drug Safety	Number of enforcement actions taken in response to violations of good manufacturing practices (GMP) or equivalent standards, by type	Number	Competitive Edge - Quality, Compliance and Execution Discipline; Manufactured Capital; BRSR Principle 1 (Q2 and Q3)	07; 50-53; 171
HC-BP-260a.1	Counterfeit Drugs	Description of methods and technologies used to maintain traceability of products throughout the supply chain and prevent counterfeiting	n/a	Social and Relationship Capital - ISO 28000:2022 Certification and ESG Integration Across the Supply Chain; Intellectual Capital - Safeguarding Scientific Knowledge and Digital Assets	76; 78; 57
HC-BP-260a.2	Counterfeit Drugs	Discussion of process for alerting customers and business partners to potential or known risks associated with counterfeit products	n/a	BRSR Principle 9 (Q1 consumer complaint mechanisms and Leadership Q2 communication of service disruption risks); Social and Relationship Capital - Strengthening Supplier Risk Monitoring	195-196; 78
HC-BP-260a.3	Counterfeit Drugs	Number of actions that led to raids, seizure, arrests, or filing of criminal charges related to counterfeit products	Number	BRSR Principle 1 (Q2 and Q3); BRSR Principle 9 (Q3 and Q6)	171; 195
HC-BP-270a.1	Ethical Marketing	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	Presentation currency	BRSR Principle 1 (Q2 fines and penalties); BRSR Principle 9 (Q3 advertising complaints)	171; 195
HC-BP-270a.2	Ethical Marketing	Description of code of ethics governing promotion of off-label use of products	n/a	Not Applicable	-
HC-BP-330a.1	Employee Recruitment, Development & Retention	Discussion of talent recruitment and retention efforts for scientists and research and development staff	n/a	Human Capital - Our Strategy, FY26 Workforce Snapshot and Talent Management; FY26 talent snapshot and Hiring practices; Learning Impact Summary and Leadership Programmes; Employee engagement	59; 60; 61-63; 64-65

SASB Metric Code	SASB Topic	Metric Description	Unit of Measure	Location - Section Title in Report	Printed Page No.
HC-BP-330a.2	Employee Recruitment, Development & Retention	(1) Voluntary and (2) involuntary turnover rate for: (a) executives/senior managers, (b) mid-level managers, (c) professionals, and (d) all others	Percentage (%)	Human Capital - FY26 talent snapshot; BRSR Section A (Q22 turnover rate for permanent employees and workers)	60; 164
HC-BP-430a.1	Supply Chain Management	Percentage of (1) entity's facilities and (2) Tier I suppliers' facilities participating in the Rx-360 International Pharmaceutical Supply Chain Consortium audit program or equivalent third-party audit programs for integrity of supply chain and ingredients	Percentage (%)	Social and Relationship Capital - Advancing Sustainable Procurement Practices and ISO 28000:2022 Certification; Driving Sustainable Value; Human Capital	76; 77; 71
HC-BP-510a.1	Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery	Presentation currency	Governance - Ethics and Compliance and Anti-Bribery and Anti-Corruption; Governance snapshot (0 confirmed corruption incidents); BRSR Principle 1 (Q2 to Q5)	40; 39; 171-172
HC-BP-510a.2	Business Ethics	Description of code of ethics governing interactions with health care professionals	n/a	Not Applicable	-
HC-BP-000.A	Activity Metric	Number of patients treated	Number	Not Applicable	-
HC-BP-000.B	Activity Metric	Number of drugs (1) in portfolio and (2) in research and development (Phases 1-3)	Number	Snapshot of FY26 - Operational and Business Metrics; MD&A - Business Overview; Business Overview - One Platform Across Three Phases	12; 119; 14-15

UN GLOBAL COMPACT (UNGC) - TEN PRINCIPLES ALIGNMENT

Area	Principle No.	Principle	Sections in Report	Printed Page No.
			Human Rights	
Human Rights	1	Businesses should support and respect the protection of internationally proclaimed human rights; and	Human Capital - Human Rights and Human Rights Due Diligence (HRDD); Governance - Policies and Governance Framework; BRSR Principle 5; BRSR Section B (policy coverage)	70-71; 40; 183-185; 168-169
Human Rights	2	Make sure that they are not complicit in human rights abuses.	Human Capital - Human Rights; Human rights snapshot FY26; Social and Relationship Capital - Supplier Code of Conduct and Ethics and Key Areas of Supplier Assessment; BRSR Principle 5 Q9 and Q10	70; 71; 76; 185
			Labour	
Labour	3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	Human Capital - Strengthening responsible workplace practices; Social dialogue snapshot FY26; BRSR Principle 3 Q7	71; 64; 177
Labour	4	The elimination of all forms of forced and compulsory labour.	Human Capital - Human Rights; Strengthening responsible workplace practices; FY26 Workforce Snapshot (SA8000 certification); BRSR Principle 5 (Q6 and Q9/Q10 assessments)	70; 71; 59; 185
Labour	5	The effective abolition of child labour; and	Human Capital - Child labour risk assessment under the SA8000 framework; Human Rights; BRSR Principle 5 (Q6 and Q9/Q10 assessments)	72; 70-71; 185
Labour	6	The elimination of discrimination in respect of employment and occupation.	Human Capital - Inclusive work environment and Equal opportunity; Diversity, Equity and Inclusion; Compensation and pay equity; Human rights snapshot FY26; BRSR Principle 5 Q6 and Q7; BRSR Section A Q21	73; 72; 73; 71; 185; 164
			Environment	
Environ-ment	7	Businesses should support a precautionary approach to environmental challenges;	Natural Capital - Our Sustainability Strategy (nine pillars); Sustainability Risk Management; Climate Related Risks and Opportunities and Climate Scenario Pathways; Water Risk Assessment; Biodiversity Risk Assessment; BRSR Section A (Q26); BRSR Principle 6	84; 83; 92-93; 99; 105; 166-167; 186-191
Environ-ment	8	Undertake initiatives to promote greater environmental responsibility; and	Natural Capital (full chapter) - Climate Transition Plan, Energy Management, Emission Management, Water stewardship, Waste Management and Circular Economy, Biodiversity; Social and Relationship Capital - Sustainable Procurement and ESG Integration Across the Supply Chain; Awards and Recognition (ISO 14001, CDP 'B', EcoVadis)	82-105; 76-78; 45
Environ-ment	9	Encourage the development and diffusion of environmentally friendly technologies.	Natural Capital - Customer Co-Relation: Green Chemistry Scoring and Reporting Framework, Life Cycle Assessment (ISO 14040 and ISO 14044) and Sustainable packaging initiatives; Solvent recovery systems; ETP and ZLD systems; CHP system at Alderley Park and Manchester R&D centre; Encon projects; Advancing Greener Supply Chain Operations	105; 102; 98; 91; 88; 78
			Anti-Corruption	
Anti-Cor-ruption	10	Businesses should work against corruption in all its forms, including extortion and bribery.	Governance - Ethics and Compliance, Anti-Bribery and Anti-Corruption (ABAC) Policy and Vigil Mechanism / Whistle Blower Policy; Governance snapshot (zero confirmed corruption incidents; zero whistleblower complaints); Social and Relationship Capital - Supplier Code of Conduct (ethical business conduct and anti-bribery measures); BRSR Principle 1	40; 39; 76; 171-172

UN WOMEN'S EMPOWERMENT PRINCIPLES (WEPs) - SEVEN PRINCIPLES ALIGNMENT

Principle No.	Principle	Sections in Report	Printed Page No.
1	Establish high-level corporate leadership for gender equality.	Governance - Governance Structure; Governance - ESG Governance; Human Capital - Diversity, Equity and Inclusion and Empathetic leadership; BRSR Section A Q21; BRSR Section B Q8 to Q10	39; 41; 72-73; 164; 170
2	Treat all women and men fairly at work - respect and support human rights and non-discrimination.	Human Capital - Equal opportunity and Inclusive work environment; Compensation and pay equity; Human Rights; BRSR Principle 5 Q2, Q3, Q6; BRSR Section A (Q20)	73; 73; 70-71; 184-185; 164
3	Ensure the health, safety and well-being of all women and men workers.	Human Capital - Health and Safety and FY26 occupational safety performance; Employee Benefits and Benefits coverage snapshot FY26; Employee Wellness and Assistance Programme (EWAP); Parental leave and family support; POSH committees; BRSR Principle 3 Q1, Q10, Q11; BRSR Principle 5 Q7	68-69; 66; 66-67; 67; 64, 71; 175-179; 185
4	Promote education, training and professional development for women.	Human Capital - Training and Development; Learning Impact Summary FY 2025-26 and Leadership Programmes; Women empowerment and Women Network Connect; Empathetic leadership; BRSR Principle 3 Q9	60; 61-63; 73; 73; 178
5	Implement enterprise development, supply chain and marketing practices that empower women.	Social and Relationship Capital - Advancing Sustainable Procurement Practices and Supplier Code of Conduct and Ethics; Driving Sustainable Value; ESG Integration Across the Supply Chain	76; 77; 78
6	Promote equality through community initiatives and advocacy.	Social and Relationship Capital - Corporate Social Responsibility; Sai Cares employee volunteering; Board's Report Annexure-3 (CSR); BRSR Principle 8 (Q1 to Q4 and Leadership Indicators)	79-81; 81; 134-137; 193-194
7	Measure and publicly report on progress to achieve gender equality.	Human Capital - FY26 Workforce Snapshot and Total employees by age group and by region; FY26 talent snapshot; FY26 parental leave snapshot; Diversity, Equity and Inclusion; Compensation and pay equity; BRSR Section A (Q20 to Q22); BRSR Principle 5 (Q3); Double Materiality Assessment; BRSR Section A Q26	59, 72; 60; 67; 73; 73; 164; 184; 25; 167

TNFD NATURE-RELATED DISCLOSURES - CONTENT INDEX

Pillar / Core Element	Recommended Disclosures	Report Chapter / Section	Printed Page No.
Governance: Disclose the Company's governance around climate-related risks and opportunities			
Governance: Disclose the Company's governance around climate-related risks and opportunities	Describe the board's oversight of climate-related risks and opportunities.	Natural Capital - Climate Related Risks and Opportunities; Natural Capital - Sustainability Governance; Governance - ESG Governance	92; 83; 41
	Describe management's role in assessing and managing climate-related risks and opportunities.	Natural Capital - Climate Related Risks and Opportunities: Climate governance; Climate Transition Plan - Governance integration; Governance - ESG Governance; BRSR Section B (Q8)	92; 85; 41; 170
Strategy: Disclose the actual and potential impacts of climate-related risks and opportunities on the Company's businesses, strategy, and financial planning where such information is material			
Strategy: Disclose the actual and potential impacts of climate-related risks and opportunities on the Company's businesses, strategy, and financial planning where such information is material	Describe the climate-related risks and opportunities the Company has identified over the short, medium, and long term.	Natural Capital - Climate Related Risks and Opportunities; Climate Related Risks and Mitigation; Climate Related Opportunities; Climate Risk Assessment; BRSR Section A Q26	92; 94; 95; 91; 166-167
	Describe the impact of climate-related risks and opportunities on the Company's businesses, strategy, and financial planning.	Natural Capital - Climate Related Risks and Opportunities; Climate Transition Plan; Encon projects and GHG Management budget of INR 30,31,000; BRSR Section A Q26	92; 85; 88; 166-167
		Natural Capital - Climate Scenario Pathways and Climate Transition Scenarios; Climate Risk Assessment; Water Risk Assessment	93; 91; 99
Risk Management: Disclose how the Company identifies, assesses, and manages climate-related risks			
Risk Management: Disclose how the Company identifies, assesses, and manages climate-related risks	Describe the Company's processes for identifying and assessing climate-related risks.	Natural Capital - Risk Management: Risk Identification and Assessment; Climate Risk Assessment; Risk Management - The Discipline of Preparedness and Risk Management Framework	94; 91; 34-36
	Describe the Company's processes for managing climate-related risks.	Natural Capital - Risk Management: Processes for Managing Climate-Related Risks; Climate Related Risks and Mitigation table; Climate Transition Plan; Climate Roadmap	94; 94; 85; 91
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the Company's overall risk management.	Natural Capital - Risk Management: Integration with Risk Management; Natural Capital - Sustainability Risk Management; Risk Management - Risk Governance Structure and Monitoring and Continuous Improvement	94; 83; 35-36
Metrics and Targets: Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material			
Metrics and Targets: Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material	Disclose the metrics the Company uses to assess climate-related risks and opportunities in line with its strategy and risk management process.	Natural Capital - Metrics and Targets; Energy consumption by source and Energy intensity; Emission Management and Specific GHG Emissions; Internal Carbon Pricing; Water and Waste performance tables; BRSR Principle 6	95; 87-88; 89; 95; 96-101; 186-191
	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	Natural Capital - Emission Management and Methodology; BRSR Principle 6 (Q7) and Leadership (Q2 Scope 3)	89; 187-188; 190
	Describe the targets used by the Company to manage climate-related risks and opportunities and performance against targets.	Natural Capital - SBTi-Validated Targets; Metrics and Targets; Water reduction target; Waste key targets; BRSR Section B (Q6 performance against specific commitments and targets)	85; 95; 96; 100; 169

Pillar / Core Element	Recommended Disclosures	Report Chapter / Section	Printed Page No.
Supplementary IFRS S2 requirements (beyond the TCFD-aligned four pillars)			
Supplementary IFRS S2 requirements (beyond the TCFD-aligned four pillars)	Internal carbon prices - whether and how climate-related considerations are applied in decision-making, and the price per tonne used.	Natural Capital - Internal Carbon Pricing	95
	Remuneration - whether and how climate-related considerations are factored into executive remuneration.	Natural Capital - Encon projects / GHG Management budget; Climate Transition Plan - Governance integration	88; 85
	Climate-related transition plan, including key assumptions and dependencies.	Natural Capital - Climate Transition Plan; Climate Roadmap	85; 91
	Industry-based metrics associated with disclosure topics (SASB Biotechnology & Pharmaceuticals).	See the SASB Index sheet of this workbook and the SASB Index in the report	110
	Assets or business activities vulnerable to climate-related physical and transition risks, and capital deployment towards climate-related risks and opportunities.	Natural Capital - Climate Related Risks and Mitigation; Metrics and Targets; Financial Capital - FY26 capital expenditure; BRSR Section A (Q26)	94; 95; 49; 166-167

TNFD NATURE-RELATED DISCLOSURES - CONTENT INDEX

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	Describe management's role in assessing and managing climate-related risks and opportunities.	Natural Capital - Climate Related Risks and Opportunities: Climate governance; Climate Transition Plan - Governance integration; Governance - ESG Governance; BRSR Section B (Q8)	92; 85; 41; 170
Strategy: Disclose the actual and potential impacts of climate-related risks and opportunities on the Company's businesses, strategy, and financial planning where such information is material			
Strategy: Disclose the actual and potential impacts of climate-related risks and opportunities on the Company's businesses, strategy, and financial planning where such information is material	Describe the climate-related risks and opportunities the Company has identified over the short, medium, and long term.	Natural Capital - Climate Related Risks and Opportunities; Climate Related Risks and Mitigation; Climate Related Opportunities; Climate Risk Assessment; BRSR Section A Q26	92; 94; 95; 91; 166-167
	Describe the impact of climate-related risks and opportunities on the Company's businesses, strategy, and financial planning.	Natural Capital - Climate Related Risks and Opportunities; Climate Transition Plan; Encon projects and GHG Management budget of INR 30,31,000; BRSR Section A Q26	92; 85; 88; 166-167
	Describe the resilience of the Company's strategy, taking into consideration different climate-related scenarios, including a 2C or lower scenario.	Natural Capital - Climate Scenario Pathways and Climate Transition Scenarios; Climate Risk Assessment; Water Risk Assessment	93; 91; 99
Risk Management: Disclose how the Company identifies, assesses, and manages climate-related risks			
Risk Management: Disclose how the Company identifies, assesses, and manages climate-related risks	Describe the Company's processes for identifying and assessing climate-related risks.	Natural Capital - Risk Management: Risk Identification and Assessment; Climate Risk Assessment; Risk Management - The Discipline of Preparedness and Risk Management Framework	94; 91; 34-36
	Describe the Company's processes for managing climate-related risks.	Natural Capital - Risk Management: Processes for Managing Climate-Related Risks; Climate Related Risks and Mitigation table; Climate Transition Plan; Climate Roadmap	94; 94; 85; 91
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the Company's overall risk management.	Natural Capital - Risk Management: Integration with Risk Management; Natural Capital - Sustainability Risk Management; Risk Management - Risk Governance Structure and Monitoring and Continuous Improvement	94; 83; 35-36
Metrics and Targets: Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material			
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	Describe the targets used by the Company to manage climate-related risks and opportunities and performance against targets.	Natural Capital - SBTi-Validated Targets; Metrics and Targets; Water reduction target; Waste key targets; BRSR Section B (Q6 performance against specific commitments and targets)	85; 95; 96; 100; 169

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Independent Assurance Statement

To,
The Board of Directors and Management,
Sai Life Sciences Limited,
L4-01 & 02, SLN Terminus, Gachibowli,
Hyderabad - 500032, Telangana, India

Sai Life Sciences Limited ("SLSL") commissioned TUV India Private Limited (TUVI) to conduct independent external assurance of non-financial ESG indicators disclosed in SLSL's Integrated Report (hereinafter 'the Report') for the period 01/04/2025 to 31/03/2026. The Integrated Report has been prepared in accordance with the GRI Standards 2021. The BRSR Core indicators have been subject to reasonable assurance in accordance with ISAE 3000 (Revised). The present engagement covers the GRI-based sustainability disclosures under AA1000AS v3 as a Type 2 engagement at a moderate level of assurance. GRI disclosures corresponding to BRSR Core indicators are covered at the reasonable assurance level, while the remaining GRI-based sustainability disclosures within the agreed scope are covered at a moderate level of assurance.The assurance engagement also considered the Global Reporting Initiative (GRI) Standards 2021, below listed applicable framework and guidelines along with the AA1000 AccountAbility Principles (2018), and SLSL's internal ESG data management procedures, applied specifically to the assurance of selected non-financial ESG disclosures and data within the specified organizational boundary. The verification activities was conducted within the reporting boundary, in March 2026 and May 2026. The subject matter of this engagement is the selected non-financial ESG disclosures prepared in accordance with the GRI Standards 2021, as listed in this statement.

The assurance process was conducted in accordance with the following applicable frameworks and guidelines:

1. *GRI Standards 2021, including GRI 1: Foundation, GRI 2: General Disclosures, GRI 3: Material Topics, and applicable Topic-specific Standards (300 and 400 series); and Management has declared in the Integrated Report that the sustainability information is prepared in accordance with the GRI Standards 2021, and this engagement has been conducted consistently with that declaration.*
2. *AA1000 AccountAbility Principles Standard (AA1000 AP 2018), the AA1000 Assurance Standard v3 (AA1000AS v3).*

Management's Responsibility

SLSL has developed the Report content and is responsible for identifying material sustainability issues relevant to its operations through its materiality determination process, and for establishing corresponding processes for performance management, data governance, and quality control. SLSL's management is accountable for the collection, analysis, preparation, and disclosure of ESG information presented in the Report, whether in web-based or printed format, including the maintenance and integrity of the company's website where such information may be presented. The Report has been prepared in accordance with the applied criteria of the GRI Standards 2021, and SLSL's management is responsible for ensuring it is free from material misstatements, whether intentional or unintentional, thereby maintaining the trust and confidence of stakeholders in the disclosed information.

Financial figures referenced within the Integrated Report were derived from SLSL's audited financial statements; however, such financial information was not subject to assurance procedures under this engagement, and SLSL remains responsible for its appropriate presentation and application within the Report. SLSL is further responsible for ensuring the archiving and reproducibility of disclosed ESG data, making it available to relevant stakeholders upon request. Any partial reproduction of this assurance statement may lead to misinterpretation of its scope, procedures, and conclusions; therefore, the assurance conclusion should be read in its entirety, together with the defined scope, methodology, limitations, and criteria described in this statement.

Scope and Boundary

The scope of this assurance engagement covered the verification of selected non-financial ESG disclosures included in SLSL's Integrated Report, prepared in accordance with the GRI Standards 2021. The disclosures selected for assurance were determined on the basis of the materiality assessment of SLSL and their relevance to key stakeholders. The organizational boundary applied in this engagement is consistent with the reporting boundary adopted in the Integrated Report. GRI disclosures not listed in this statement were outside the scope of the assurance engagement and were, at most, reviewed for context only. The assurance engagement included the following key activities:

1. Verification of Report Content and Material Topics Assessed the application of Report content with reference to material topics identified through SLSL's materiality determination process, and evaluated the quality, clarity, and completeness of sustainability information disclosed, consistent with the principles of the GRI Standards 2021 over the defined reporting period.

2. Review of Governance Policies and Practices Examined key governance-related policies and practices referenced in the Report, including but not limited to the Code of Conduct, Corporate Social Responsibility (CSR) policy, Prevention of Sexual Harassment (POSH) policy, and the Whistle Blower mechanism, along with related management approach, initiatives, and performance disclosures as per the GRI Standards.

3. Review and Verification Against GRI Standards 2021 Requirements Reviewed the non-financial disclosures presented

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in the Report for alignment with the applicable requirements of the GRI Standards 2021 and verified the reliability of selected disclosures related to environmental and social topics through sampling and testing of supporting data and documentation.

4. Assessment of Specified Information for Stakeholder Relevance Evaluated whether the specified ESG disclosures selected for assurance are based on SLSL's materiality determination, reflect material concerns, and are meaningful and relevant to the Report's intended stakeholders.

5. Verification of Supporting Evidence Verified supporting evidence on a sample basis for the ESG disclosures listed within the scope of this engagement.

TUVI has provided assurance over the below-mentioned GRI disclosures presented in the Report and has conducted an assurance engagement. Each GRI disclosure listed below is cross-referenced to SLSL's GRI Content Index in the Integrated Report, where the corresponding page references are provided. Disclosures marked 'R' were subject to reasonable assurance, while disclosures without a mark were subject to moderate assurance. Specific GRI requirements identified with '*' have been omitted by SLSL and are excluded from the assurance scope.

GRI Standard / Topic	*GRI Disclosure*
GRI 2: General Disclosures	*2-1, 2-2, 2-3, 2-4, 2-5, 2-6, 2-7, 2-8, 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-15, 2-16, 2-17,2-18, 2-19, 2-20, 2-21,2-22, 2-23, 2-24, 2-25, 2-26, 2-27, 2-28, 2-29, 2-30*
GRI 3: Material Topics	*3-1, 3-2, 3-3*
GRI 201: Economic Performance	*201-1, 201-2, 201-3, 201-4*
GRI 202: Market Presence	*202-1*
GRI 203: Indirect Economic Impacts	*203-1, 203-2*
GRI 204: Procurement Practices	*204-1 (R)*
GRI 205: Anti-corruption	*205-1, 205-2, 205-3*
GRI 206: Anti-competitive Behavior	*206-1*
GRI 207: Tax	*207-1, 207-2, 207-3*
GRI 301: Materials	*301-1, 301-2, 301-3*
GRI 302: Energy	*302-1 (R), 302-3(R), 302-4, 302-5*
GRI 303: Water and Effluents	*303-1, 303-2, 303-3, 303-4 (R), 303-5 (R)*
GRI 305: Emissions	*305-1 (R), 305-2 (R), 305-3, 305-4 (R), 305-5, 305-6, 305-7*
GRI 306: Waste	*306-1, 306-2, 306-3 (R), 306-4(R), 306-5 (R)*
GRI 308: Supplier Environmental Assessment	*308-1, 308-2*
GRI 401: Employment	*401-1*, 401-2, 401-3*
GRI 402: Labor/Management Relations	*402-1*
GRI 403: Occupational Health and Safety	*403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8*, 403-9(R), 403-10**
GRI 404: Training and Education	*404-1*, 404-2, 404-3*
GRI 405: Diversity and Equal Opportunity	*405-1, 405-2*
GRI 406: Non-discrimination	*406-1*
GRI 407: Freedom of Association and Collective Bargaining	*407-1*
GRI 408: Child Labor	*408-1*
GRI 409: Forced or Compulsory Labor	*409-1*
GRI 410: Security Practices	*410-1*
GRI 413: Local Communities	*413-1*, 413-2**
GRI 414: Supplier Social Assessment	*414-1, 414-2*

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GRI Standard / Topic	*GRI Disclosure*
GRI 415: Public Policy	*415-1*
GRI 416: Customer Health and Safety	*416-1, 416-2*
GRI 417: Marketing and Labeling	*417-1, 417-2, 417-3*
GRI 418: Customer Privacy	*418-1 (R)*

***The requirements under 401-1-a and 401-1-b (breakdowns by age group and by region), 403-8-a, 403-8-b (numbers and percentages), 403-10-a, 403-10-b, 404-1-a (breakdown by gender and by employee category), 413-1-a (percentage of operations), 413-2-a, have been omitted by the reporting company (SLSL) and are excluded from the assurance scope.**

Note on Omissions: Where the Company has omitted disclosures for material topics, the reasons for omission are stated in the GRI content index in accordance with GRI 1: Foundation 2021. Our procedures included evaluating whether these reasons are permitted under the GRI Standards and accompanied by the required explanations. The omitted disclosures were not themselves subject to our assurance.

Note on GRI 203-1 (Indirect Economic Impacts): Infrastructure investments and services supported under GRI 203-1 were verified on the basis of SLSL's CSR and community-development expenditure for FY 2025-26. The quantification basis is the actual CSR spend recorded in SLSL's financial and CSR records (maintained consistent with the company's statutory CSR obligations under Section 135 and Schedule VII of the Companies Act, 2013), allocated by project category and beneficiary location under the company's community-development activities (consistent with GRI 413-1).

Note on economic disclosures: The economic disclosures (including GRI 201 and GRI 207) are reported by SLSL in accordance with the GRI Standards 2021 using figures derived from its audited financial statements. Consistent with the Management's Responsibility section, those underlying financial-statement figures were not independently assured under this engagement; TUVI's limited assurance is confined to the preparation and presentation of the related disclosures in accordance with the GRI Standards 2021. As this is a limited assurance engagement, all disclosures listed above were subject to limited assurance procedures (primarily enquiry and analytical procedures); none was subject to reasonable assurance procedures. The assurance procedures covered the preparation and presentation of these disclosures only and do not constitute an audit of the financial statements. In addition to enquiry and analytical procedures, substantive recalculation and traceability testing was performed on selected samples, as described in the Sampling Methodology section of this statement.

The reporting aspect boundaries are set out in the report covering the ESG KPI performance of SLSL, encompassing SLSL's Corporate Office at Gachibowli, Hyderabad, its R&D centre at Shameerpet, Hyderabad (Unit II), its manufacturing sites at Bollaram, Hyderabad (Unit III) and Bidar, Karnataka (Unit IV), and its Process R&D centre at Manchester, United Kingdom. No joint ventures or similar arrangements form part of the reporting boundary; premises operated under the operational control of SLSL, including any leased premises, are included within the boundary described above. The addresses are as follows:

- Corporate Office: SLSL
  L4-01 & 02, SLN Terminus, Gachibowli, Hyderabad – 500032, Telangana, India
- SLSL – Unit II (R&D Centre)
  IKP Knowledge Park, Turkapally Village, Shameerpet Mandal, Medchal-Malkajgiri District, Telangana, India
- SLSL – Unit III (Manufacturing Site)
  IDA Bollaram, Jinnaram Mandal, Sangareddy District, Telangana, India
- SLSL – Unit IV (Manufacturing Site)
  Kolhar Industrial Area, Bidar, Karnataka, India
- SLSL – Process R&D Centre
  Alderley Park, Manchester, United Kingdom

Onsite Verification:

Unit II – R&D Centre, Shameerpet, Hyderabad, Telangana, India – 17/03/2026;

Unit IV – Manufacturing Site, Bidar, Karnataka, India – 18/03/2026;

Unit III – Manufacturing Site, Bollaram, Hyderabad, Telangana, India – 14/05/2026; and

Corporate Office, Gachibowli, Hyderabad, Telangana, India – 13/05/2026, 14/05/2026 and 15/05/2026.

Remote Verification:

1. Process R&D Centre, Alderley Park, Manchester, United Kingdom – 27/03/2026; and
2. Corporate Office, Gachibowli, Hyderabad, Telangana, India – 27/03/2026.

The assurance engagement was conducted during March 2026 and May 2026 based on the finalized Integrated Report for FY 2025-26.

The relationship between the reporting period and the assurance timeline is summarized below. The reporting period is FY 2025-26 (01/04/2025 to 31/03/2026). Verification activities were carried out during March 2026 and May 2026, spanning

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the closing stage of the reporting period and the subsequent year-end data consolidation, internal review, and finalization of the Integrated Report. The assurance statement was issued following completion of fieldwork, resolution and closure of all corrective actions, and internal quality-control review. This sequencing is normal for an independent assurance engagement and does not affect the reliability of the FY 2025-26 data subject to assurance. In particular, the verification performed in May 2026 was conducted after year-end closure, on the final consolidated financial and ESG data for FY 2025-26.

Stage	Period / Date	Remarks
Reporting period	01/04/2025 – 31/03/2026	FY 2025-26 data subject to assurance
Onsite & remote verification	March 2026 and May 2026	Plant visits and desk review

Management has provided a written representation that, between the close of the reporting period (31/03/2026) and the date of this Statement, no events or changes occurred that would materially affect the ESG disclosures within the assurance scope. Our procedures did not identify any such subsequent matters requiring adjustment to, or disclosure within, the assured information, and our conclusion is expressed accordingly in relation to the reporting period.

In addition to on-site and remote verification activities, assurance procedures included a desk review of the reported disclosures of SLSL, covering the manufacturing and R&D sites and the corporate office within the reporting boundary.

Our Responsibility

TUVI's responsibility under this engagement is to perform an independent Type 2 assurance at a Moderate level in accordance with AA1000AS v3, focused on selected non-financial ESG indicators disclosed in SLSL's Integrated Report prepared in accordance with the GRI Standards 2021, and to express a conclusion based on the procedures conducted. This engagement did not include an evaluation of the adequacy or effectiveness of SLSL's overall sustainability strategy, governance, or management systems, nor an assessment of the sufficiency of the Report against the overarching principles of the GRI Standards 2021 or AA1000AS v3, beyond the elements explicitly covered within the defined scope. Internal controls were considered only to design assurance procedures appropriate to the engagement and not for the purpose of expressing an opinion on their operating effectiveness.

The ESG data was verified on a sample basis; the responsibility for the authenticity, accuracy, and completeness of the data lies entirely with SLSL, which is also responsible for archiving the related data for a reasonable period of time. The primary intended users of this assurance statement are SLSL's management, Board, shareholders, and regulators. This assurance engagement assumes that all data and information made available to TUVI by SLSL were complete, accurate, and true to the best of SLSL's knowledge. TUVI's liability under this engagement is limited to the subject matter and conclusions expressed herein; TUVI does not accept responsibility for any inaccuracies or erroneous data reported by SLSL, nor for decisions made by third parties relying on this statement.

Assurance Methodology

TUVI adopted a risk-based approach, focusing verification efforts on disclosures and Key Performance Indicators (KPIs) of high material relevance to SLSL's business and its stakeholders, as disclosed in the Report. The primary objective was to evaluate the reliability and accuracy of the non-financial information disclosed, with emphasis on the robustness of data management systems, information flows, and internal controls. TUVI's assurance activities included: In planning and performing the engagement, TUVI applied both planning materiality, to scope the procedures, and reporting materiality, to evaluate the significance of findings, consistent with the KPI-specific thresholds set out below.

1. Document and Data Review

   1. Examination of documents, datasets, and supporting evidence provided by SLSL, covering the management approach and performance disclosures for all material GRI Topic-specific Standards;
   2. Evaluation of disclosure quality, clarity, and completeness against the requirements of the GRI Standards 2021; and
   3. Review conducted on a sample basis, focusing on non-financial ESG information disclosures.

2. Stakeholder Engagement and Materiality Review

   - Reviewed SLSL's approach to stakeholder engagement and the process for identifying and prioritising material ESG topics, ensuring alignment with the materiality principles of the GRI Standards 2021; and
   - Assessed the adequacy of stakeholder identification and the integration of stakeholder concerns into material topic determination.

3. Stakeholder Interviews

   - Engaged with key personnel, including data owners, process managers, and decision-makers across relevant functions of SLSL, during onsite and remote verification phases to gather insights and corroborate reported information; and
   - Reviewed qualitative statements included in the Report to assess their consistency with responses received during interviews and the evidence reviewed.

4. Process, System, and ESG Policy Assessment

   - Review of systems and processes for implementing ESG and sustainability-related policies as described in the Report;

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- Assessment of data management systems and internal processes supporting the preparation of ESG disclosures, including data flows, aggregation procedures, and supporting records; and
- Sample-based evaluation of the implementation of ESG-related policies to verify adherence and operational effectiveness.

5. Substantive Testing

TUVI performed walkthrough procedures to understand ESG data flows and conducted substantive testing including document verification, recalculation, analytical review, and data traceability checks for selected KPIs and disclosures. Examples of KPI-category procedures applied:

- **GHG Emissions** – Recalculation of Scope 1 and Scope 2 emissions and related emission intensity using primary fuel and electricity consumption data; verification of Scope 1 sources including diesel, furnace oil, and process fuels used in manufacturing operations; verification of Scope 2 electricity consumption and application of GHG Protocol methodology and emission factors; consistency checks of totals against prior-year figures and internal aggregation workpapers.
- **Energy** – Verification of total energy consumption from renewable and non-renewable sources, including electricity and fuel consumption; cross-verification of meter readings, utility bills, and fuel invoices; validation of energy intensity calculations.
- **Water** – Verification of water withdrawal and consumption by source, including groundwater and third-party/municipal water; traceability to supply records, groundwater permissions, and site-level water logs; review of water discharge records and treated water reuse and recycling data.
- **Safety** – Verification of employee and contractor safety KPIs, including Lost Time Injury, Lost Time Injury Frequency Rate, fatalities, and total person-hours worked, against site-level incident registers, investigation records, HR/attendance records, contractor workforce records, and corrective action evidence.
- **Waste** – Reconciliation of waste generated, recovered, and disposed by category, including hazardous and non-hazardous waste; verification of recycling, reuse, recovery, and disposal records against authorised recycler certificates, disposal manifests, and site-level waste registers.

6. Sampling Methodology

TUVI applied a risk-based sampling methodology to select representative samples of ESG disclosures, considering the following factors: Sample sizes were not fixed but were determined for each KPI on the basis of its risk, materiality, and the complexity of the underlying data-generation systems, with larger samples drawn for higher-risk and more complex disclosures.

- Materiality of ESG indicators;
- Magnitude of reported impacts;
- Complexity of data generation systems;
- Historical inconsistencies identified during verification; and
- Risk of misstatement and estimation uncertainty.

Site Verification Coverage: Data samples were reviewed across SLSL's operational and R&D facilities – the manufacturing sites at Bollaram (Unit III) and Bidar (Unit IV), the R&D centre at Shameerpet (Unit II), the Process R&D centre at Manchester, and the Corporate Office at Gachibowli – through onsite visits complemented by remote and desk review procedures. Supporting evidence such as meter records, management reports, operational logs, HR databases, and environmental monitoring reports were examined on a sample basis to assess the reliability and traceability of reported data. Sample selection prioritised facilities with significant operational ESG impact and KPIs with higher inherent risk, supported by SLSL's internal ESG data management procedures, to provide sufficient appropriate evidence to support the limited assurance conclusion in accordance with the agreed scope of work. In terms of site coverage, the manufacturing and R&D sites within the reporting boundary were included in verification, and the Corporate Office at Gachibowli was covered for governance, employment, training, and community disclosures. Remote verification of the Process R&D centre at Manchester was supported by a documented risk assessment, considering the limited contribution of the site to the total ESG footprint, the nature of its activities, and the availability of complete digital evidence for remote examination.

For the volume-based environmental KPIs (GHG emissions, energy, water, and waste), substantive recalculation and traceability testing were performed on samples corresponding to approximately 80–100% of the reported annual quantum at each site, with the remaining balance covered through analytical review. For transaction-based social and safety KPIs (employee, training, and OHS records), a minimum sample of the higher of 10% of records or 15 records per site was tested, increased for sites or indicators assessed as higher risk. The assurance team applied professional judgement consistent with a limited level of assurance, and the coverage obtained was assessed as sufficient and appropriate to support the assurance conclusion. These coverage levels were determined in accordance with the internal sampling methodology of TUVI. These coverage levels are the outcome of risk-based judgemental (non-statistical) sampling and do not represent or imply statistical confidence levels.

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Basis for Sample Adequacy and Level of Assurance: Consistent with a Type 2 moderate level of assurance under AA1000AS v3, the sampling applied was judgmental (non-statistical) rather than statistical. Sample sizes and coverage were determined using professional judgement based on the assessed risk, materiality, and data-system complexity of each KPI, as described above, rather than by statistical sampling parameters. Accordingly, no statistical confidence level or precision interval is expressed, and none is implied by the coverage percentages reported; those percentages describe the extent of data tested and not a statistical inference about the untested population.

The adequacy of each sample was evaluated against the following criteria: (i) achievement of the planned coverage for the KPI's risk tier, with higher-risk and more complex KPIs subjected to larger samples and full recalculation; (ii) consistency of the sampled records with source documentation and the absence of unexplained exceptions; (iii) corroboration of sampled values through analytical review of the residual population; and (iv) satisfactory resolution of any exceptions identified, through correction or corrective action, within the applicable materiality thresholds. On this basis, the assurance team concluded that the nature, timing, and extent of the samples obtained provided sufficient appropriate evidence to support the limited assurance conclusion. A limited level of assurance provides a lower level of assurance than a reasonable assurance engagement, the procedures being less extensive in nature and timing, and the conclusion is expressed in the limited-assurance (negative) form.

KPI-Specific Materiality Approach: A KPI-specific materiality approach was applied in accordance with TUVI's internal ESG Materiality Protocol (TUVI ESG Materiality Protocol, Rev. 02), which documents the basis and approval of the thresholds applied: (i) a **5% quantitative threshold** was applied to volume-based KPIs (GHG emissions, energy, water, and waste); and (ii) a **qualitative zero-tolerance threshold** was applied to high-risk ESG indicators — fatalities, permanent disabilities, POSH complaints upheld, instances of regulatory non-compliance or material breaches of applicable law, and customer data breaches — for which any occurrence is treated as material irrespective of magnitude. Where disclosures are based on estimation or standard assumptions, the estimation uncertainty has been acknowledged and factored into the assurance conclusion. SLSL is encouraged to supplement estimated KPIs with explicit quantitative uncertainty ranges or sensitivity analysis in future reporting periods to further enhance the reliability and comparability of disclosed data. This 5% threshold is engagement-specific and is not prescribed by the GRI Standards.

7. Evaluation of AA1000 AccountAbility Principles

As part of the Type 2 assurance engagement, TUVI evaluated SLSL's adherence to the AA1000 AccountAbility Principles — Inclusivity, Materiality, Responsiveness, and Impact — in accordance with AA1000AS v3.

Evaluation Criteria

The Report was evaluated against the AA1000 AccountAbility Principles and the GRI Standards 2021 reporting quality principles, including accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability. These reporting-quality principles were applied as evaluation criteria and do not themselves constitute independently assured subject matter.

Assurance Limitations

This assurance engagement was based on selected samples of qualitative and quantitative information and therefore is subject to the inherent limitations of sampling and internal control systems. The assurance procedures relied on information, data, and explanations provided by SLSL management and personnel. Forward-looking statements, including targets, projections, ambitions, and future commitments, were excluded from the scope of assurance. Estimation uncertainty may exist in selected ESG indicators due to the use of assumptions, conversion factors, and estimation methodologies. Accordingly, the assurance conclusion should be read in the context of these inherent limitations.

No assurance is provided on any disclosures, data, or statements falling outside the stated scope and boundary of this engagement, including forward-looking statements (targets, projections, ambitions, and future commitments) and value-chain disclosures, on which no conclusion is expressed.

Opportunities for Improvement

The following are the opportunities for improvement identified for SLSL. However, they are generally consistent with SLSL management's objectives and programs. These observations are provided outside the scope of the assurance engagement and do not constitute consulting or advisory services or influence the independence of the engagement.

- **Energy management**: SLSL can further enhance its energy management practices by pursuing certification under ISO 50001 at its manufacturing plant (Unit-3), strengthening its approach to energy efficiency and performance optimization.
- **Emissions accounting:** SLSL can further enhance the reporting of its environmental performance by establishing an automated emissions accounting system for the tracking of monitoring parameters across its operations.

Our Conclusion

Applicable Assurance Level vs Subject Matter

Subject Matter	Applicable Standard	Assurance Level
Selected non-financial ESG disclosures prepared in accordance with GRI Standards 2021	AA1000AS v3	**Type 2 Moderate Assurance**

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Engagement Type: Independent Type 2 assurance engagement at a Moderate level of assurance, conducted in accordance with AA1000AS v3, covering SLSL's selected non-financial ESG disclosures prepared in accordance with the GRI Standards 2021, and evaluating adherence to the AA1000 AccountAbility Principles and the reliability of selected performance information within the defined scope.

Applicable Criteria: GRI Standards 2021 (GRI 1: Foundation, GRI 2: General Disclosures, GRI 3: Material Topics, and applicable Topic-specific Standards) and the AA1000 AccountAbility Principles (AA1000 AP 2018).

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the selected ESG disclosures listed in this statement and related information provided by SLSL have not been prepared, in all material respects, in accordance with the applicable GRI Standards 2021 and the AA1000 AccountAbility Principles within the defined scope and boundary of the engagement. The practitioner applied professional judgment and maintained professional skepticism throughout the engagement, consistent with the requirements of AA1000AS v3. TUVI did not perform any assurance procedures on prospective information, such as targets, forecasts, expectations, or ambitions disclosed in the Report. Consequently, TUVI draws no conclusion on such prospective information or on any disclosure outside the agreed scope of work. For the avoidance of doubt, value-chain ESG disclosures are excluded from this engagement and were neither verified nor concluded upon. We believe the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion. In respect of the economic disclosures (GRI 201 and GRI 207), TUVI relied on figures derived from the audited financial statements of SLSL, as described in the Note on economic disclosures; the underlying financial statements were not re-audited by TUVI. For clarity, GRI disclosures not listed in this statement were not subject to assurance.

Data Governance and Internal Controls

Sustainability data is generated at plant level, validated by the corporate sustainability team, and subjected to internal review before external assurance. This hierarchical data validation process supports data accuracy, traceability, and transparency within the reporting framework. TUVI evaluated these controls to inform the design of its procedures but does not express any assurance on their operating effectiveness.

Disclosures Evaluation

TUVI is of the opinion that SLSL's sustainability disclosures were prepared, in all material respects, in accordance with the requirements of the GRI Standards 2021. The following reporting elements have been appropriately addressed:

Universal Standards:

- GRI 1: Foundation 2021 — requirements and principles for using the GRI Standards;
- GRI 2: General Disclosures 2021 — disclosures about SLSL's organisational profile, strategy, ethics and integrity, governance, stakeholder engagement practices, and reporting process; and
- GRI 3: Material Topics 2021 — disclosures and guidance about SLSL's material topics and management approach.

Topic-Specific Standards: The GRI 300 series (Environmental topics) and GRI 400 series (Social topics) were applied to report the organisation's impacts on relevant environmental and social issues. TUVI is of the opinion that the reported material topics and Topic-specific Standards used by SLSL to prepare its Report are appropriately identified and addressed.

Evaluation of Adherence to AA1000 AccountAbility Principles

Stakeholder Inclusiveness: Stakeholder identification and engagement are carried out by SLSL on a periodic basis to bring out key stakeholder concerns as material topics of significant stakeholders. Evidence reviewed in this regard included stakeholder engagement records and minutes, survey and feedback outputs, and documentation of the materiality assessment workshops conducted by SLSL.

Sustainability Context: SLSL has established the relationship between ESG and organisational strategy within the Report, as well as the context in which disclosures are made.

Materiality: The materiality determination process has been conducted based on the requirements of the GRI Standards 2021 and AA1000 AP, considering the involvement of internal and external stakeholders across the upstream and downstream value chain in identifying material issues relevant to SLSL's range of businesses. The Report fairly brings out the aspects, topics, and their respective boundaries across SLSL's operations. TUVI reviewed the materiality determination methodology of SLSL, including the identification, prioritisation and validation of material topics, as part of the assurance procedures.

Responsiveness: TUVI believes that the responses to the material aspects identified through the materiality determination process are fairly articulated in the Report, including disclosures on SLSL's policies, management systems, and governance.

Impact: SLSL communicates its sustainability performance through regular, transparent internal and external reporting, aligned with the GRI Standards 2021, as part of its policy framework encompassing environmental, social, ethical, and other policies. SLSL reports on sustainability performance to the Board of Directors, who oversees and monitors implementation, performance against objectives, and progress against goals and targets for addressing sustainability-related issues.

Completeness: The Report has fairly disclosed the selected non-financial KPIs as per the GRI Standards 2021.

Reliability: Most of the data and information was verified by TUVI's assurance team during onsite visits and remote assessments and was found to be fairly accurate. Some inaccuracies identified during the verification process — commonly arising from manual data aggregation, transcription between source records and reporting templates, and differences in interpretation of definitions — have been corrected. With reference to the GRI Standards 2021, nothing has come to our attention that causes us to believe that the selected ESG data and information presented in the Report are materially

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misstated. The observations were raised through the formal review and clarification process across the sites within the reporting boundary and were below the applicable materiality threshold, both individually and in aggregate. Each observation was resolved at source, re-verified, and closed prior to issuance, as summarised in the accompanying Management Report. Any remaining uncorrected differences were assessed and found to be below the established materiality threshold.

Compliance (GRI 2-27): Based on the disclosures reviewed and management representations obtained, and in reference to GRI 2-27 (Compliance with laws and regulations), nothing has come to our attention to indicate any significant instances of non-compliance with environmental, social, or occupational health and safety laws and regulations, or any significant fines or non-monetary sanctions, during the reporting period at the sites within the assurance boundary. SLSL confirmed nil significant fines and nil significant non-monetary sanctions for FY 2025-26. This statement relates only to the selected disclosures within the defined scope and is not an assurance conclusion on SLSL's overall legal or regulatory compliance. This evaluation is based on reviewed disclosures and management representations and does not constitute a legal compliance audit.

Neutrality: The disclosures related to ESG issues and performance are reported in a neutral and balanced manner, in terms of content and presentation.

This assurance statement does not endorse any environmental or social claims by SLSL (including those related to products, manufacturing processes, packaging, or disposal) and should not be used in connection with any misleading or unsubstantiated representations, or for purposes of greenwashing. This assurance statement has been prepared solely in connection with SLSL's Integrated Report prepared in accordance with the GRI Standards 2021 and in accordance with AA1000AS v3, and should not be used, relied upon, or distributed for any purpose other than its intended reporting context without the prior written consent of the assurance provider.

Our Assurance Team and Independence

TUVI is an independent and neutral third-party assurance provider offering sustainability assurance services through a team of qualified environmental and social specialists with relevant experience in ESG assurance, GRI Standards 2021 application, and AA1000AS v3 methodology. TUVI confirms its independence, impartiality, and objectivity in relation to this engagement in accordance with the IESBA Code of Ethics and AA1000AS v3, applying a threats-and-safeguards approach — through internal conflict-of-interest checks, adherence to a documented code of ethics, separation of assurance and advisory functions, reviewer oversight, and quality control procedures — to avoid self-interest, self-review, advocacy, familiarity, and intimidation threats. Independence is governed by TUVI's internal independence policy (TUVI Independence and Impartiality Policy, Doc. Ref. TUVI-IMP-POL, Rev. 03), and the engagement team completed mandatory pre-engagement conflict-of-interest declarations. Engagement fees are fixed and are not contingent on the outcome or conclusions of the assurance, and TUVI maintains neutrality and impartiality with respect to all individuals interviewed during the assurance process. These independence and impartiality arrangements also have regard to the ethical requirements applicable to assurance providers operating under AA1000AS v3.

TUVI confirms that no non-assurance services were provided to SLSL that could create self-review, advocacy, familiarity, self-interest, or other independence threats — including preparation of GRI disclosures, ESG strategy development, target setting, ESG data-system design, GHG inventory calculations, internal ESG audits, materiality assessments, or KPI-improvement advisory services. TUVI further confirms that no engagements during the reporting year compromised its independence, and it was not involved in the preparation of any content or data presented in SLSL's Report, with the sole exception of this independent assurance statement. TUVI maintains a documented engagement-partner rotation policy; the lead assurance practitioner for this engagement has not exceeded the maximum tenure threshold prescribed under TUVI's internal quality and independence framework, and TUVI's independence and quality-management procedures are reviewed periodically by its internal technical-review function.

Quality Control: The Assurance Team complies with the Code of Ethics for Professional Accountants issued by IESBA, founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour. In accordance with the International Standard on Quality Management (ISQM 1), TUVI maintains a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. In accordance with ISQM 1, an Engagement Quality Control Review (EQCR) was performed by a senior reviewer independent of the engagement team, and TUVI's quality-management system includes formal monitoring and remediation procedures.

This assurance statement has been prepared in accordance with the terms of our engagement and AA1000AS v3 requirements.

MBorekar

For and on behalf of TUV India Private Limited
Manojkumar Borekar – Product Head (Sustainability Services)

TUV INDIA PRIVATE LIMITED
TÜVINDIA

Date: 21/08/2026
Place: Mumbai, India
Project Reference No: 8124735783
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Glossary of Abbreviations

Abbreviation	Full Form
AAALAC	Association for Assessment and Accreditation of Laboratory Animal Care
ABAC	Anti-Bribery and Anti-Corruption (Policy)
ACS GCI	American Chemical Society Green Chemistry Institute
ADC	Antibody-Drug Conjugate
AGM	Annual General Meeting
AI	Artificial Intelligence
AP	Andhra Pradesh (Indian state)
API	Active Pharmaceutical Ingredient
AS	Accounting Standard(s)
ATCS	Automatic Tube Cleaning System
BOD	Biochemical Oxygen Demand
BRF	Biodiversity Risk Filter (WWF tool)
BRSR	Business Responsibility and Sustainability Report(ing)
BS	Balance Sheet (as in exchange-rate reference "1 USD = INR 94.84 (BS)")
BSE	Bombay Stock Exchange (BSE Limited)
CADD	Computer-Aided Drug Design
CAGR	Compound Annual Growth Rate
CAPA	Corrective and Preventive Action
CAPEX	Capital Expenditure
CARO	Companies (Auditor's Report) Order
CCSEA	Committee for the Control and Supervision of Experiments on Animals
CDMO	Contract Development and Manufacturing Organization
CDP	Carbon Disclosure Project
CDSCO	Central Drugs Standard Control Organisation
CDSL	Central Depository Services (India) Limited
CEO	Chief Executive Officer
CESTAT	Central Excise and Service Tax Appellate Tribunal
CFO	Chief Financial Officer
CGIT	Central Government Industrial Tribunal
cGMP	Current Good Manufacturing Practice
CH_4	Methane
CHP	Combined Heat and Power
CII	Confederation of Indian Industry
CIN	Corporate Identity / Identification Number
CIT(A)	Commissioner of Income Tax (Appeals)
CMC	Chemistry, Manufacturing and Controls
CMD	Circular reference code used by SEBI (e.g., "HO/CFD/CMD")
CO_2 / CO_2e	Carbon Dioxide / Carbon Dioxide equivalent
COD	Chemical Oxygen Demand
CRDMO	Contract Research, Development and Manufacturing Organization
CRIMS	Company's digital waste-tracking system (full form not spelled out in the report)
CRO	Contract Research Organization
CSR	Corporate Social Responsibility
CST	Central Sales Tax
CWIP	Capital Work-in-Progress
CY	Calendar Year
DEI	Diversity, Equity and Inclusion
DIN	Director Identification Number
DMA	Double Materiality Assessment
DMPK	Drug Metabolism and Pharmacokinetics
D&O	Directors and Officers (liability insurance)
DP	Depository Participant
DS	Drug Substance (used in plot/block codes, e.g. "DS-7")
DTA	Domestic Tariff Area
DTA	Deferred Tax Asset (financial-statement / accounting usage)
EBIT	Earnings Before Interest and Tax
EBITDA	Earnings Before Interest, Tax, Depreciation and Amortization
ECL	Expected Credit Loss

Abbreviation	Full Form
EGM	Extraordinary General Meeting
EIR	Effective Interest Rate
EMA	European Medicines Agency
EOU	Export Oriented Unit
EPES	Earnings Per Equity Share
EPF	Employees' Provident Fund
EPR	Extended Producer Responsibility
EPS	Earnings Per Share
ERM	Enterprise Risk Management
ESG	Environmental, Social and Governance
ESI / ESIC	Employees' State Insurance / Employees' State Insurance Corporation
ESOP	Employee Stock Option Plan/Scheme
ETP	Effluent Treatment Plant
EU	European Union
EUR	Euro
EVSN	Electronic Voting Sequence Number
EWAP	Employee (Wellness/Welfare) Assistance Program
FDA / USFDA	(United States) Food and Drug Administration
FTE	Full-Time Equivalent
FVOCI / FVTOCI	Fair Value through Other Comprehensive Income
FVTPL	Fair Value through Profit or Loss
FY	Financial Year
GBP	British Pound Sterling
GDP	Gross Domestic Product
GEMBA	(Japanese: "the real place") — walkthrough/observation-based safety practice
GHG	Greenhouse Gas
GHS	Globally Harmonised System (of Classification and Labelling of Chemicals)
GJ	Gigajoule
GLP	Good Laboratory Practice
GmbH	Gesellschaft mit beschränkter Haftung (German private limited company)
GMP	Good Manufacturing Practice
GRI	Global Reporting Initiative
GST	Goods and Services Tax
GSTAT	Goods and Services Tax Appellate Tribunal
GSTR-2A	GST auto-populated purchase return statement
H1 / H2	Half-Year 1 / Half-Year 2
HAP	Hazardous Air Pollutant(s)
HAZOP	Hazard and Operability (Study)
HC-BP	SASB Industry Code — Health Care / Biotechnology & Pharmaceuticals
HDPE	High-Density Polyethylene
HES&S / HSE&S	Health, Environment, Safety and Sustainability
HFC	Hydrofluorocarbon
HPAPI	High-Potency Active Pharmaceutical Ingredient
HR	Human Resources
HRBP	Human Resources Business Partner
HRDD	Human Rights Due Diligence
HSE	Health, Safety and Environment
HTE	High-Throughput Experimentation
HVAC	Heating, Ventilation and Air Conditioning
IALM	Indian Assured Lives Mortality (actuarial mortality table used for gratuity valuation)
ICAI	Institute of Chartered Accountants of India
ICC	Internal Complaints Committee (under POSH)
ICH	International Council for Harmonisation (of Technical Requirements for Pharmaceuticals for Human Use)
ICP	Internal Carbon Pricing
ICRA	ICRA Limited (Indian credit rating agency; full form not spelled out in the report)
ICSI	Institute of Company Secretaries of India
IDD	Integrated Drug Discovery
IEC	International Electrotechnical Commission (as in ISO/IEC 27001)

Abbreviation	Full Form
IFRS	International Financial Reporting Standards (IFRS S2 — sustainability-related disclosure standard)
IIRC	International Integrated Reporting Council
IJP	Internal Job Posting
ILO	International Labour Organization
IND	Investigational New Drug
Ind AS	Indian Accounting Standards
INR	Indian Rupee
IPCC	Intergovernmental Panel on Climate Change
IPEF	Investor Education and Protection Fund
IPO	Initial Public Offering
I-REC	International Renewable Energy Certificate
ISAE	International Standard on Assurance Engagements
ISD	Input Service Distributor (GST)
ISMS	Information Security Management System
ISO	International Organization for Standardization
ISR	(Investor) Service Request / grievance reference used in SEBI circular numbering
IST	Indian Standard Time
IT	Information Technology
ITC	Input Tax Credit
IUCN	International Union for Conservation of Nature
KL	Kilolitre(s)
KLD	Kilolitres per Day
KMP	Key Managerial Personnel
KPI	Key Performance Indicator(s)
KPRISM	KFinTech's mobile application for e-voting/shareholder services
KWh	Kilowatt-hour
KYC	Know Your Customer
LCA	Life Cycle Assessment
L&D	Learning and Development
LEAP	Sai LEAP — internal leadership development program (full form not spelled out in the report)
LLC	Limited Liability Company
LLP	Limited Liability Partnership
LODR	(SEBI) Listing Obligations and Disclosure Requirements Regulations
LTIFR	Lost Time Injury Frequency Rate
LTISR	Lost Time Injury Severity Rate
MBA	Master of Business Administration
MCA	Ministry of Corporate Affairs
MD&A	Management Discussion and Analysis
MD & CEO	Managing Director and Chief Executive Officer
MES	Management Employee Stock Option Scheme (ESOP-scheme usage)
MES	Manufacturing Execution System (IT / manufacturing-systems usage)
MES 2018	Management ESOP Scheme – 2018
MESOP	Management Employee Stock Option Plan
MGT-7	Annual Return form (under the Companies Act)
MIRSD	Market Intermediaries Regulation and Supervision Department (SEBI)
MOSPI	Ministry of Statistics and Programme Implementation
MSME	Micro, Small and Medium Enterprises
MT	Metric Tonne(s)
MVAT	Maharashtra Value Added Tax
MWh	Megawatt-hour
NA / N.A.	Not Applicable
NAV	Net Asset Value
NF_3	Nitrogen Trifluoride
NGO	Non-Governmental Organization
NGRBC	National Guidelines on Responsible Business Conduct
NIC	National Industrial Classification (Code)
N_2O	Nitrous Oxide
NRC	Nomination and Remuneration Committee

Abbreviation	Full Form
NSDL	National Securities Depository Limited
NSE	National Stock Exchange of India Limited
OAVM	Other Audio-Visual Means
OCI	Other Comprehensive Income
ODR	Online Dispute Resolution
ODS	Ozone Depleting Substances
OECD	Organisation for Economic Co-operation and Development
OHS	Occupational Health and Safety
OHSMS	Occupational Health and Safety Management System
OTP	One-Time Password
PAN	Permanent Account Number
PAT	Profit After Tax
PCF	Product Carbon Footprint
PCS	Practicing Company Secretary
PF	Provident Fund
PFC	Perfluorocarbon
PIT	Prohibition of Insider Trading (SEBI Regulations)
P&L	Profit and Loss (as in exchange-rate reference "1 Euro = INR 102.57 (P&L)")
PLC	Public Limited Company (as used in CIN, e.g. "...PLC030970")
PM	Particulate Matter
PMDA	Pharmaceuticals and Medical Devices Agency (Japan)
PMS	Performance Management System
POP	Persistent Organic Pollutant(s)
POPS	Provision of Service Rules, 2012 ("POPS Rules")
POSH	Prevention of Sexual Harassment (Act, 2013)
PPA	Power Purchase Agreement
PPE	Property, Plant and Equipment
PPE	Personal Protective Equipment (EHS / workplace safety usage)
PPP	Purchasing Power Parity
PSCI	Pharmaceutical Supply Chain Initiative
Pte. Ltd	Private Limited (Singapore-registered entity)
PY	Previous Year
Q1–Q4	Calendar/Financial Quarters (elsewhere in the BRSR tables, "Q" numbers are sequential question references, not fixed abbreviations)
QR	Quick Response (code)
RBI	Reserve Bank of India
RCP	Representative Concentration Pathways
R&D	Research and Development
RM	Raw Material
RO	Reverse Osmosis
ROC	Registrar of Companies
ROCE	Return on Capital Employed
ROE	Return on Equity
ROU	Right-of-Use (asset)
RPFC	Regional Provident Fund Commissioner
R&R	Rehabilitation and Resettlement
RTA	Registrar and Transfer Agent
SA8000	Social Accountability 8000 (workplace/labour standard)
SASB	Sustainability Accounting Standards Board
SBEB	Share Based Employee Benefits (SEBI Regulations)
SBI	State Bank of India
SBTi	Science Based Targets initiative
SCADA	Supervisory Control and Data Acquisition
SCRA	Securities Contracts (Regulation) Act, 1956
SDD	Structured Digital Database
SDG	Sustainable Development Goal(s)
SEBI	Securities and Exchange Board of India
SESOS 2008	Sai Employee Stock Option Scheme – 2008
SF_6	Sulphur Hexafluoride
SIA	Social Impact Assessment(s)
SRS	Solvent Recovery System
SS	Secretarial Standards

Abbreviation	Full Form
SSP	Shared Socioeconomic Pathways
STEM	Science, Technology, Engineering and Mathematics
TA	Talent Acquisition
TCFD	Task Force on Climate-related Financial Disclosures
tCO_2e	Tonnes of Carbon Dioxide Equivalent
TDS	Tax Deducted at Source (financial usage — tax context)
TDS	Total Dissolved Solids (environmental usage — water quality context)
T-IDEA	Telangana Industrial Development and Entrepreneur Advancement (scheme)
TNFD	Taskforce on Nature-related Financial Disclosures
TPD	Targeted protein degradation
TS	Telangana State
TSS	Total Suspended Solids
TUV India	TÜV India Private Limited (independent assurance provider)
UDHR	Universal Declaration of Human Rights
UDIN	Unique Document Identification Number
UK	United Kingdom
UN	United Nations
UNGC	United Nations Global Compact
USD / US$	United States Dollar
USFDA	United States Food and Drug Administration
US / USA	United States / United States of America
VAT	Value Added Tax
VC	Video Conferencing
VOC	Volatile Organic Compound(s)
WWF	World Wide Fund for Nature
ZLD	Zero Liquid Discharge