



Business Responsibility & Sustainability Report

SECTION A

GENERAL DISCLOSURES

I. Details of the Listed Entity

S. No.	Particulars	Details
1	Corporate Identity Number (CIN) of the Listed Entity	L99999TS1985PLC196357
2	Name of the Listed Entity	Viyash Scientific Limited
3	Year of incorporation	1985
4	Registered office address	3 rd Floor, Srivallis Corporate, Plot No. 290, SYN 33 34 PTO 39, Guttala Begumpet, Jubilee Hills, Hyderabad, Shaikpet, Telangana, India, 500033
5	Corporate address	NA
6	E-mail	investorrelations@viyash.com
7	Telephone	040-23635000
8	Website	www.viyash.com
9	Financial year for which reporting is being done	FY 2025-26 (01/04/2025 – 31/03/2026)
10	Name of the Stock Exchange(s) where shares are listed	BSE and NSE
11	Paid-up Capital	₹ 87,37,01,620
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Yoshita Vora, Company Secretary Tel.: +91 22 4 1114777 Email: investorrelations@viyash.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis or on a consolidated basis	Consolidated-India operations
14	Name of assurance provider	Not Applicable
15	Type of assurance obtained	Not Applicable

II. Products / Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Pharmaceuticals	Manufacturer of high quality Active Pharmaceutical Ingredients (API), Formulations and Research & Testing Activity	100.00

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

S. No.	Description of Main Activity	NIC Code	% of total Turnover contributed
1	Linezolid (Human API – Antibiotic)	21001	14.49%
2	Albendazole (Animal health API – Anthelmintic)	21001	14.25%
3	Triclabendazole (Animal health API – Anthelmintic)	21001	5.19%
4	Tapentadol HCl (Human API – Analgesic)	21001	4.76%
5	Hydroxyzine HCl (Human API – Antihistamine)	21001	4.46%
6	Levocetirizine (Human API – Antihistamine)	21001	4.24%
7	Others	21001	52.61%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	11	2	13
International*	5	9	14

*The international operations are through foreign subsidiaries

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	28 states and 8 UT
International (No. of Countries)	90

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

Total contribution of exports is 43.03% of the total turnover of the Company.

c. A brief on types of customers

The Company provides products and services for both B2B and B2C markets across human and animal health. Its Active Pharmaceutical Ingredient (API) and Intermediate businesses cater to a diverse range of global pharmaceutical customers, including large generic manufacturers, innovator and proprietary brands, and global animal health companies, across regulated and semi-regulated markets in over 90 countries. The Company's CDMO vertical serves innovator and specialty pharmaceutical clients through end-to-end contract development and manufacturing partnerships, while its Formulations division directly serves the consumer market in animal health.

IV. Employees

20. Details as at the end of Financial Year (FY 2025-26):

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)	2,568	2,286	89.02%	282	10.99%
2	Other than permanent (E)	0	0	0%	0	0%
3	Total employees (D + E)	2,568	2,286	89.02%	282	10.99%
WORKERS						
4	Permanent (F)	332	332	100%	0	0%
5	Other than permanent (G)	1231	1132	91.95%	99	8%
6	Total workers (F + G)	1,563	1,464	93.66%	99	6%

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	3	3	100%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total differently abled employees (D + E)	3	3	100%	0	0%
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	0	0	0%	0	0%
5	Other than permanent (G)	0	0	0%	0	0%
6	Total differently abled 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	7	1	14.28%
Key Management Personnel	5	1	20%
Employees (Other than BoD and KMP)	2,563	281	11%
Workers	1,563	99	6.33%

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

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in year prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	16.97%	12.53%	16.48%	24.90%	17.50%	24.20%	15.71%	29.49%	17.04%
Permanent Workers	8%	0%	8%	16.00%	0.00%	16.00%	73.91%	0.00%	73.83%

Current FY (2025-26) includes Viyash Scientific data post-merger with Sequent. Previous FY (2024-25) values populated from Sequent Scientific. Year prior to previous (FY 2023-24) values from Sequent's prior-year disclosures.

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding / Subsidiary / Associate / Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Provet Veteriner Urunleri Sanayi ve Ticaret Anonim Sirketi	Subsidiary	100.00%	No
2	Topkim İlaç Premiks San. ve Tic. A.Ş	Subsidiary	100.00%	No
3	N-Vet AB	Subsidiary	100.00%	No
4	Alivira BV	Subsidiary	100.00%	No
5	Alivira NV	Subsidiary	100.00%	No
6	Alivira Saúde Animal Brasil Participações LTDA	Subsidiary	100.00%	No
7	Alivira Saude Animal Ltda.	Subsidiary	100.00%	No
8	Vila Vina Participações, S.L.	Subsidiary	60.00%	No
9	Phytotherapeutic Solutions S.L.	Subsidiary	60.00%	No
10	Laboratorios Karizoo Mexico, S.A. de C.V.	Subsidiary	60.00%	No
11	Laboratorios Karizoo, S.A.	Subsidiary	60.00%	No
12	Bremer Pharma GmbH	Subsidiary	100.00%	No
13	Alivira Italia S.R.L	Subsidiary	100.00%	No
14	Expeden Distribidora Productos Veterinarios Ltda	Subsidiary	100.00%	No
15	Alivira Animal Health USA LLC	Subsidiary	100.00%	No
16	Alivira Animal Health UK LTD	Subsidiary	100.00%	No
17	Alivira Animal Health Ltd (India)	Subsidiary	100.00%	Yes
18	Alivira Animal Health Ltd (Ireland)	Subsidiary	100.00%	No
19	APPCO Pharma LLC	Subsidiary	60.00%	No

VI. CSR Details

Particulars	Details
(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
(ii) Turnover (in Crore)	₹ 1,831.51
(iii) Net worth (in Crore)	₹ 3,610.56

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2025-26			FY 2024-25		
	(If Yes, then provide web-link for grievance redress policy)	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	The respective plant heads address the local community grievances.	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes, Statutory mechanism specified under Companies Act & SEBI is followed & investorrelations@viyash.com is the email ID to raise grievances	0	0	NA	0	0	NA
Shareholders	Yes, Statutory mechanism specified under Companies Act & SEBI is followed & investorrelations@viyash.com is the email ID to raise grievances	0	0	NA	0	0	NA
Employees and workers	Yes (Available on Intranet), HR head of the Company is the grievance redressal authority	0	0	NA	0	0	NA
Customers	Yes, Complaints are dealt by respective zonal heads.	0	0	NA	0	0	NA
Value Chain Partners	The Company's Supply Chain team is the designated forum for all value chain partners to redress their grievances	0	0	NA	0	0	NA



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

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

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	GHG Emissions & Climate Change	Risk & Opportunity	The pharmaceutical and API manufacturing sector is energy-intensive and exposed to increasing climate-related regulations, stakeholder expectations, and transition risks. Managing GHG emissions is essential to support decarbonization commitments, operational efficiency, and long-term business resilience.	Implementation of renewable energy initiatives including solar power and power purchase arrangements (PPAs), energy efficiency improvement projects, fuel transition initiatives, continuous GHG inventory tracking, and alignment towards science-based climate actions.	Reduced long-term energy costs, improved operational efficiency, avoidance of future carbon-related costs and regulatory exposure, and enhanced investor and customer confidence.
2	Energy Management	Risk & Opportunity	Energy consumption significantly influences manufacturing cost, operational continuity, and environmental footprint across API and formulation operations. Efficient energy management supports both cost optimization and sustainability performance.	Periodic energy audits, process optimization, boiler efficiency improvement, waste heat recovery, deployment of energy-efficient equipment, renewable energy integration, and digital energy monitoring systems.	Reduction in fuel and electricity costs, lower dependency on conventional energy sources, and improved operational productivity and profitability.
3	Water & Wastewater Management	Risk & Opportunity	Water is a critical resource for pharmaceutical manufacturing processes. Increasing water stress, stricter environmental regulations, and wastewater discharge requirements may impact operational continuity and compliance.	Strengthening Zero Liquid Discharge (ZLD) systems, wastewater treatment and reuse, rainwater harvesting, process optimization, and water recycling initiatives across manufacturing facilities.	Reduced freshwater procurement costs, lower wastewater management expenses, avoidance of regulatory penalties, and improved resource efficiency.
4	Waste & Hazardous Material Management	Risk & Opportunity	The industry generates hazardous waste, solvents, and process residues that require responsible handling and disposal. Ineffective management may lead to environmental, regulatory, and reputational risks.	Adoption of solvent recovery systems, waste minimization initiatives, co-processing and authorized disposal practices, strengthening hazardous waste handling protocols, and continuous compliance monitoring.	Reduction in waste disposal costs, potential recovery value from solvents and recyclable materials, and avoidance of non-compliance penalties and remediation costs.
5	Product Quality & Safety	Risk	Product quality and patient safety are critical for regulatory compliance, customer trust, and market access in the pharmaceutical sector. Any deviation may impact public health and business continuity.	Strengthening quality assurance and quality control systems, adherence to GMP requirements, robust validation processes, and periodic internal audits.	Avoidance of product recalls, regulatory actions, litigation exposure, and revenue losses while strengthening customer trust and brand reputation.

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)
6	Employee Health & Safety	Risk	Employees in pharmaceutical manufacturing operations may be exposed to chemicals, solvents, and high-potency APIs, making occupational health and safety a key material issue.	Implementation of engineering controls, personal protective equipment (PPE), safety training programs, occupational health surveillance, emergency preparedness systems, and regular safety audits.	Reduction in workplace incidents, lower compensation and insurance-related costs, improved employee productivity, and enhanced workforce retention.
7	Sustainable Business Growth & Innovation	Opportunity	Innovation in sustainable manufacturing practices, green chemistry, and responsible product development is essential to remain competitive and meet evolving stakeholder and regulatory expectations.	Investment in sustainable technologies, green chemistry practices, process innovation, ESG-integrated business strategy, and development of resource-efficient manufacturing processes.	Long-term revenue growth opportunities, enhanced market positioning, improved operational efficiency, and stronger competitiveness in sustainability-driven markets.
8	Business Ethics & Corporate Governance	Risk	Ethical conduct, transparency, and robust governance practices are essential to maintain stakeholder trust, regulatory compliance, and long-term business sustainability.	Enforcement of Code of Conduct, anti-bribery and anti-corruption policies, whistleblower mechanisms, governance oversight, and periodic compliance and ethics training.	Avoidance of legal and regulatory penalties, reputational damage, operational disruptions, and loss of investor confidence.
9	Customer Welfare & Product Responsibility	Opportunity	Customer trust and business reputation depend on consistent product quality, safety, reliability, and responsive grievance redressal mechanisms.	Strengthening customer feedback systems, complaint resolution processes, and continuous quality monitoring frameworks.	Improved customer retention, stronger brand equity, reduced litigation risks, and enhanced long-term business relationships.
10	Sustainable Supply Chain Management	Risk & Opportunity	The Company's supply chain plays a critical role in ensuring continuity of operations, regulatory compliance, responsible sourcing, and management of indirect environmental and social impacts.	Supplier due diligence and ESG assessments, sustainable procurement practices, supplier engagement initiatives, and collaboration for improving environmental and compliance performance across the value chain.	Improved supply chain resilience, operational efficiency, reduced procurement and compliance risks, potential cost optimization, and strengthened ESG performance and ratings.



SECTION B

MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	The respective departmental heads and the Board approve the Company's policies, wherever required.								
c. Web Link of the Policies, if available	https://www.viyash.com/CorporateGovernance https://www.viyash.com/sustainability								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, the relevant policies, such as Supplier Code of Conduct are extended to the value chain partners.								
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	All Viyash Scientific manufacturing units are certified with ISO 14001:2015 (environmental management) and ISO 45001:2018 (occupational health & safety).								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	- Science Based Targets initiative (SBTi): Near-term and long-term emission reduction targets, including Scope 3, were validated by SBTi in June 2025, with FY 2024 as the baseline year. - Life Cycle Assessment (LCA): Completion of LCA studies for three priority products by the end of FY 2027. - Process Mass Intensity (PMI): Establishment and tracking of PMI metrics for the top ten priority products by the end of FY 2027 to drive resource efficiency in manufacturing. - EcoVadis Performance: Continuous improvement in EcoVadis sustainability ratings across the Company's operations. - Product Stewardship: Attainment of Anti-Microbial Resistance (AMR) certification for products manufactured at Viyash Unit 3.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	- SBTi targets: Following the merger of the parent portfolio companies, Sequent and Viyash, a revalidation of the SBTi targets is required to reflect the consolidated baseline and emissions profile of the merged entity. This exercise is currently underway. - Life Cycle Assessment: LCA studies have been completed for two products, and data collection for two additional products is in progress, keeping the Company on track to meet its FY 2027 commitment. - Process Mass Intensity: PMI assessments have been completed for six priority products, with work on the remaining four products underway as part of the FY 2027 roadmap. - EcoVadis: Integration and harmonization of policies at the merged entity level is in progress, and identified documentation gaps are being addressed to support an improved EcoVadis score in the next assessment cycle. - AMRIA Certification: The Company has successfully obtained the AMRIA / Kite Mark certification from the British Standards Institution (BSI).								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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 Viyash, sustainability is not a parallel agenda; it is integral to how we manufacture, how we grow, and how we create long-term value for our patients, partners, employees, and the communities in which we operate. As a pharmaceutical company, our purpose begins with improving lives, and we recognize that this responsibility extends beyond the medicines we produce to encompass the environmental and social footprint of every step in our value chain. Over the past year, we have made meaningful progress in embedding Environmental, Social and Governance (ESG) considerations into the core of our business. Following the merger of Sequent and Viyash, we have initiated a comprehensive harmonization of our sustainability frameworks, policies, and reporting systems to ensure that the merged entity operates with a single, coherent, and ambitious ESG agenda. On the climate front, we are particularly proud to have had our near-term and long-term emission reduction targets, including Scope 3, validated by the Science Based Targets initiative (SBTi) in June 2025, with FY 2024 as our baseline. To deliver on these commitments, we are actively pursuing Power Purchase Agreements (PPAs) for renewable electricity, expanding our in-house solar capacity, and progressively transitioning to cleaner fuels across our manufacturing footprint. In parallel, we have strengthened our Zero Liquid Discharge (ZLD) systems and are advancing circularity initiatives, with a particular focus on plastic waste, to minimize the environmental impact of our operations. We have also made tangible progress in product stewardship and responsible manufacturing. Life Cycle Assessments have been completed for two priority products, Process Mass Intensity metrics are in place for six products, and we have obtained the AMR / Kite Mark certification from BSI, a significant milestone reflecting our commitment to combating antimicrobial resistance. At the same time, we acknowledge that the journey ahead is not without challenges. Securing timely regulatory approvals, including No Objection Certificates for our energy policy initiatives, and navigating the evolving regulatory landscape around renewable energy adoption, remain areas requiring continued engagement with policymakers and industry peers. We view these challenges as catalysts for stronger collaboration and innovation rather than barriers to our ambition. Looking ahead, we remain firmly committed to advancing our decarbonization roadmap, deepening our supplier engagement on ESG, investing in green chemistry and sustainable APIs, and continuously improving our EcoVadis performance. Our journey is one of disciplined progress, transparent disclosure, and a steadfast belief that responsible business is the only sustainable path to long-term value creation.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Srinivas Vasireddy (Whole Time Director)								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	The Company has a three-tier ESG governance framework to ensure effective oversight, implementation, and monitoring of sustainability initiatives across the organization. The ESG Committee, comprising the Managing Director & Group CEO, Chief Financial Officer, Head – Operations, and Chief Sustainability Officer/Head- EHS, provides strategic oversight on ESG matters and reviews the Company's ESG priorities, targets, key initiatives, and performance on an annual basis. The ESG Steering Committee, represented by key functional leaders, oversees the implementation of ESG policies, management plans, compliance requirements, and sustainability initiatives through quarterly reviews. The Steering Committee is supported by four dedicated Working Groups that review and drive ESG initiatives at the operational level through monthly reviews: ● Decarbonization, Energy & Water Working Group ● EHS Working Group ● Sustainable Supply Chain Working Group ● Social, HR & Human Rights Working Group								



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	Managing Director & Group CEO									Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Managing Director & Group CEO									Annually								

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

	P1	P2	P3	P4	P5	P6	P7	P8	P9
Has the entity carried out an independent assessment?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
If yes, name of the agency	Maroon Oak Technologies Private Limited								

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

SECTION C

PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	1	Prevention of Sexual Harassment	100%
Key Managerial Personnel (KMP)	1	Prevention of Sexual Harassment	100%
Employees other than BoD and KMPs	107	POSH; Human Rights; HR Policies	100%
Workers	199	POSH; Human Rights; HR Policies, Safety Training	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	NA	NA	0	Directors / KMPs have not been subjected to any thresholds of the materiality policy to pay any fines, penalties, punishments, awards, compounding fees, or settlement amounts in the financial year.	NA
Settlement	NA	NA	0	Directors / KMPs have not been subjected to any thresholds of the materiality policy to pay any fines, penalties, punishments, awards, compounding fees, or settlement amounts in the financial year.	NA
Compounding fee	NA	NA	0	Directors / KMPs have not been subjected to any thresholds of the materiality policy to pay any fines, penalties, punishments, awards, compounding fees, or settlement amounts in the financial year.	NA



Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NA	NA	Directors / KMPs have not been subjected to any thresholds of the materiality policy to pay any fines, penalties, punishments, awards, compounding fees, or settlement amounts in the financial year.	NA
Punishment	NA	NA	Directors / KMPs have not been subjected to any thresholds of the materiality policy to pay any fines, penalties, punishments, awards, compounding fees, or settlement amounts in the financial year.	NA

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

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

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

Yes. The Company has formulated and implemented an Anti-Corruption Compliance Policy applicable across all regions of operation. The policy covers all directors, officers, and employees and forms part of the Code of Conduct framework available on the Company's intranet.

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	NIL	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NIL	0	NA

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

The Company has established a strong framework to prevent potential conflicts of interest. It secures annual declarations from the Board and Key Managerial Personnel (KMPs) and closely monitors all transactions. There were no fines/penalties/regulatory actions arising from corruption or conflict-of-interest matters during the year.

8. Number of days of accounts payables

	FY 2025-26	FY 2024-25
Number of days of accounts payables	146	156

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	28.72%	15.71%
	b. Number of trading houses where purchases are made from	102	153
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	68.2%	48.06%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	23.99%	28.57%
	b. Number of dealers / distributors to whom sales are made	1,223	973
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	31.4%	23.69%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	9.04%	23.38%
	b. Sales (Sales to related parties / Total Sales)	10.59%	20.43%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	99.99%
	d. Investments (Investments in related parties / Total Investments made)	100%	99.99%

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
1	Procurement Policy and Procedure – Supplier Code of Conduct	0%*

*Note: While the Company has undertaken structured awareness initiatives for its value chain partners in previous years, the coverage during the current reporting period did not meet the threshold for quantified disclosure. The Company remains committed to scaling up such engagement programmes in the coming financial years.

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 established robust processes to identify, avoid, and manage conflicts of interest involving members of the Board, in line with its Code of Conduct and Ethics policies. In the event a Director has an actual or potential conflict of interest, they are required to disclose the following:

1. The nature and extent of the conflict;
2. Any related party arrangement; and
3. Any material financial interest.

Furthermore, Directors recuse themselves from voting on matters in which they have an interest. An annual conflict-of-interest declaration is also obtained from each Director and Key Managerial Personnel to ensure transparency and uphold the highest standards of corporate governance.



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

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	-	1%	
Capex	32.7%	38%	The Company invested towards technologies that improve environmental and social impacts. The investments were primarily in energy conservation, process and operational improvements, and safety enhancement initiatives, supporting sustainable and efficient operations.

- Does the entity have procedures in place for sustainable sourcing? (Yes/No)
Yes, the company has a policy on Responsible Procurement.
 - If yes, what percentage of inputs were sourced sustainably?
The Company aims to source its inputs sustainably wherever feasible. A formal mechanism to quantify the percentage of sustainably sourced inputs is currently being developed and will be disclosed in future reporting cycles.
- 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.
The Company has established structured end-of-life management processes for various waste streams to ensure safe reclamation, reuse, recycling, and disposal in line with applicable regulatory requirements.
 - Plastics (including packaging): Plastic waste is segregated at source into recyclable and non-recyclable categories. Recyclable plastic materials, including containers, liners, and packaging materials, are cleaned and routed to authorised recyclers for further processing.
 - E-waste: E-waste generated from laboratory instruments, IT equipment, and electronic components is managed through a structured disposal mechanism. Obsolete or non-functional equipment is systematically identified, recorded, and handed over to authorised e-waste recyclers for safe disposal.
 - Hazardous waste: Hazardous waste — including process residues, spent solvents, chemical sludge, and contaminated materials — is managed in accordance with the Hazardous Waste Management Rules. Waste streams are appropriately categorised, labelled, and disposed of through authorised Treatment, Storage, and Disposal Facilities (TSDFs) or co-processing facilities.
 - Other waste: Other waste, such as paper, cardboard, metal scrap, food waste, and general refuse, is segregated at source. Recyclable materials are sent to authorised recyclers, while organic waste is composted or otherwise processed in an environmentally responsible manner.
- Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.
Yes; the waste collection plan is in line with the EPR plan submitted to Pollution Control Boards.

Leadership Indicators

- 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.
21001	Linezolid	14.49%	Cradle to grave (all applicable areas)	Yes	Yes – https://www.viyash.com/sustainability
21001	Albendazole	14.25%	Cradle to grave (all applicable areas)	No	No

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
Linezolid	A key insight is that coal consumption is significantly high, contributing to over 50% of the total emissions associated with this API production.	Looking at bio-briquettes as the alternative fuel source in the boiler house.
Albendazole	The generation of hazardous waste could pose a risk to employee health. Air pollution released into the environment may impact the surrounding community. Polluted water discharged into the environment could be harmful to both the community and local flora and fauna. Additionally, land contamination may occur.	The Company follows practices of waste segregation, dedicated storage, and safe disposal through authorized agencies. To manage emissions, a wet scrubber is used to treat vapors and gases generated during processes, and dust collectors help control dust. A comprehensive effluent treatment facility is in place, offering primary, secondary, and tertiary treatment for low COD, and MEE and ATFD systems for high COD. Mahad site operates with Zero Liquid Discharge. The treated effluent at the Mahad site is reused in the process cooling tower and toilet flush. Furthermore, the facility is equipped with a containment dyke and spill control kit, and employees receive training on proper procedures and safety measures.

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
As a pharmaceutical manufacturer, the Company is required to use only fresh, pharmaceutical-grade input materials for the production of APIs and formulations, in line with applicable regulatory and quality standards governing the industry. Accordingly, the use of recycled or reused materials in the manufacturing process is not feasible.		

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

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	1.71	29.17	0	0	0	0
E-waste	0	2.74	0	0	0	0
Hazardous waste	0	0	13,593.43	0	0	0

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
The Company does not currently undertake reclamation of products or their associated packaging materials.	



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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No.(B)	%(B/A)	No.(C)	%(C/A)	No.(D)	%(D/A)	No.(E)	%(E/A)	No.(F)	%(F/A)
Permanent employees											
Male	2,286	2,286	100%	2,286	100%	0	0%	755	33.03%	2,286	100%
Female	282	282	100%	282	100%	282	100%	0	0%	282	100%
Total	2,568	2,568	100%	2,568	100%	282	11%	755	29.40%	2,568	100%
Other than Permanent employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No.(B)	%(B/A)	No.(C)	%(C/A)	No.(D)	%(D/A)	No.(E)	%(E/A)	No.(F)	%(F/A)
Permanent workers											
Male	332	332	100%	332	100%	0	0%	332	100%	332	100%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	332	332	100%	332	100%	0	0%	332	100%	332	100%
Other than Permanent workers											
Male	1132	1132	100%	1132	100%	0	0%	0	0%	1132	100%
Female	99	99	100%	99	100%	99	100%	0	0%	99	100%
Total	1231	1231	100%	1231	100%	99	8.04%	0	0%	1231	100%

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures (INR)	₹ 9,38,94,504	₹ 1,47,89,857
Cost incurred on well-being measures as a % of total revenue of the company	0.52%	0.27%

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/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%	No	100%	100%	NA
ESI	8.14%	88.23%	Yes	8%	70%	Yes

3. Accessibility of workplaces :

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

Yes. The Company's premises and offices are designed to be accessible to differently abled employees and workers, in line with the requirements of the Rights of Persons with Disabilities Act, 2016. Necessary infrastructure and facilities are provided to ensure an inclusive and barrier-free working environment.

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

Yes. The Company has an Equal Opportunity Policy in place, formulated in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016. The policy is available on the Company's intranet.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0	0	0	0
Female	100%	100%	0%	0%
Total	100%	100%	0%	0%

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	Yes — The grievance mechanism is available for all employees. For specific grievances, employees first approach their Supervisor / Department Head, then HR, and finally the Head HR if unsatisfied; each stage is logged and tracked.
Other than Permanent Workers	Yes — The grievance mechanism is available for all employees. For specific grievances, employees first approach their Supervisor / Department Head, then HR, and finally the Head HR if unsatisfied; each stage is logged and tracked.
Permanent Employees	Yes — The grievance mechanism is available for all employees. For specific grievances, employees first approach their Supervisor / Department Head, then HR, and finally the Head HR if unsatisfied; each stage is logged and tracked.
Other than Permanent Employees	Yes — The grievance mechanism is available for all employees. For specific grievances, employees first approach their Supervisor / Department Head, then HR, and finally the Head HR if unsatisfied; each stage is logged and tracked.

7. Membership of employees and worker 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	2,568	34	1.3%	889	0	0%
- Male	2,286	34	1.3%	805	0	0%
- Female	282	0	0%	84	0	0%
Total Permanent Workers	332	161	48.49%	355	162	45.63%
- Male	332	161	48.49%	355	162	45.63%
- Female	0	0	0%	0	0	0%



8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No.(B)	%(B/A)	No.(C)	%(C/A)		No.(E)	%(E/D)	No.(F)	%(F/D)
	Employees									
Male	2,286	2,286	100%	755	33.03%	805	805	100%	677	84.10%
Female	282	282	100%	57	20.22%	84	84	100%	76	90.48%
Total	2,568	2,568	100%	812	31.62%	889	889	100%	753	84.70%
	Workers									
Male	1,464	1464	100%	288	19.71%	539	539	100%	26	4.82%
Female	99	99	100%	61	61.61%	4	4	100%	4	100%
Total	1563	1563	100%	349	22.32%	543	543	100%	30	5.52%

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

	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	2,286	2,125	92.96%	805	805	100%
Female	282	245	86.88%	84	84	100%
Total	2,568	2,370	92.29%	889	889	100%
Workers						
Male	1464	481	32.85%	539	377	69.94%
Female	99	95	95.95%	4	4	100%
Total	1563	576	36.85%	543	381	70.17%

10. Health and safety management system:

- Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?
Yes. The Company has implemented a comprehensive Occupational Health and Safety (OHS) Management System across Viyash Units in line with ISO 45001. The system encompasses key areas including Chemical Management, Risk Management, Process Safety Management, and Fire & Emergency Management, ensuring a safe and secure working environment for all employees and workers.
- 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 employs a structured approach to identify work-related hazards and assess associated risks on both routine and non-routine bases. The methodologies adopted across Viyash Units include Hazard Identification and Risk Assessment (HIRA), Hazard and Operability Study (HAZOP), Quantitative Loss Exposure Analysis (QLEA), Quantitative Noise Exposure Analysis (QNEA), Quantitative Risk Assessment (QRA), and Environmental Aspect Impact Assessment (EAIA). These assessments enable proactive identification, evaluation, and mitigation of potential workplace hazards.
- Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)
Yes. The Company has established formal processes that empower workers to report work-related hazards and remove themselves from situations posing imminent risk, without fear of reprisal. These mechanisms ensure timely reporting, investigation, and resolution of safety concerns.
- Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)
Yes. All employees and workers have access to non-occupational medical and healthcare services, reflecting the Company's commitment to the overall well-being of its workforce beyond the scope of occupational health requirements.

11. Details of safety related incidents:

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.14	0
	Workers	0.34	0
Total recordable work-related injuries	Employees	1	0
	Workers	1	0
No. of fatalities	Employees	0	2
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	3

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

The Company has instituted a comprehensive set of measures across Viyash Units to ensure a safe and healthy workplace for all employees and workers. These measures include induction and job-specific training programmes, safe chemical storage and handling practices, closed transferring of chemicals to minimise exposure, and the implementation of a structured work-permit system. In addition, the Lockout-Tagout (LOTO) system is enforced to safeguard personnel during equipment maintenance activities.

The Company also undertakes routine risk assessments and applies appropriate control measures, supported by a robust process safety management framework. Regular fire and emergency drills are conducted to enhance preparedness, while occupational health monitoring is carried out to safeguard employee well-being. Furthermore, employees and workers are provided access to non-occupational medical services, reinforcing the Company's holistic approach to workplace health and safety.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

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

The Company has implemented a Corrective and Preventive Action (CAPA) tracking system across Viyash Units to systematically address safety-related incidents and significant risks or concerns identified through assessments of health and safety practices and working conditions. The CAPA framework enables timely identification of root causes, implementation of corrective measures, and monitoring of preventive actions to mitigate recurrence and continually strengthen the Company's health and safety performance.

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).

(A) Employees: Yes.

(B) Workers: Yes.



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

The Company ensures compliance with statutory obligations across its value chain through the contractual terms and conditions outlined in its purchase orders. These provisions mandate that value chain partners deduct and deposit all applicable statutory dues in a timely manner, in accordance with prevailing laws and regulations. Adherence to these terms is monitored as part of the Company's broader vendor governance and compliance framework.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	2	0	2	0
Workers	1	0	0	0

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

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	0%
Working Conditions	0%

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.
Not Applicable

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

Essential Indicators

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

The Company adopts a structured approach to stakeholder engagement, beginning with the identification of both internal and external stakeholder groups relevant to its business operations. Each stakeholder group is then assessed based on the extent to which it influences, and is influenced by, the Company's activities, with engagement efforts prioritised towards those most material to long-term value creation.

To formalise this approach, the Company has put in place a Stakeholder Engagement Policy, which outlines the framework, principles, frequency, and modes of engagement with various stakeholder groups. The policy serves as a guiding document to ensure consistent, transparent, and meaningful interactions, thereby fostering trust and enabling the Company to address stakeholder expectations effectively.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Email, Newspaper, Pamphlets	Quarterly	To understand issues, order booking, customer surveys.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Government / Competent Authorities	No	Email, Newspaper, Website	Frequently / Need based	Health information, knowledge sharing, benefits information sharing, company information.
Employees	No	Email, Notice Board, Website	Continual	Quarterly rate settlements, product development, supply issues.
Suppliers	No	Website	Continual	Business-related discussions.
Shareholders	No	Email, SMS, Newspaper, Website	Periodically	Investor updates and statutory communications.
Communities	No	Email, Website	Periodically	Community engagement and information sharing.

Leadership Indicators

- Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**
The Company frequently communicates with customers, and the feedback obtained is shared during business reviews that involve the Board members.
- 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. For example, the Climate Risk Assessment for Viyash Life Science (FY 2024-25) was developed using inputs from site teams on various risk aspects and discussions with functional heads on technical and financial dimensions.
- Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.**
The Company remains committed to maintaining an inclusive and responsible business environment and engages with vulnerable and marginalized stakeholder groups, wherever relevant, through its employee welfare initiatives, workplace practices, community interactions, and CSR activities. The Company strives to ensure fair treatment, equal opportunity, safe working conditions, and accessible grievance redressal mechanisms for all stakeholders. During the reporting period, no significant concerns or grievances from vulnerable or marginalized stakeholder groups were formally reported to the Company.



PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

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

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	2,568	2,568	100%	889	889	100%
Other than Permanent	0	0	0%	0	0	0%
Total	2,568	2,568	100%	889	889	100%
Workers						
Permanent	332	332	100%	355	355	100%
Other than Permanent	1231	1231	100%	188	188	100%
Total	1,563	1,563	100%	543	543	100%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No.(B)	%(B/A)	No.(C)	%(C/A)		No.(E)	%(E/D)	No.(F)	%(F/D)
Employees										
Permanent	2,568	0	0%	2,568	100%	889	2	0.22%	887	99.78%
Male	2,286	0	0%	2,286	100%	805	1	0.12%	804	99.88%
Female	282	0	0%	282	100%	84	1	1.19%	83	98.81%
Other than Permanent	0	0	0%	0	0%	0	0	0%	0	0%
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent	332	332	100%	0	0%	355	17	4.79%	338	95.21%
Male	332	332	100%	0	0%	355	17	4.79%	338	95.21%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than Permanent	1231	1224	99.43%	7	0.57%	188	167	88.83%	21	11.17%
Male	1132	1125	99.38%	7	0.62%	184	163	88.59%	21	11.41%
Female	99	99	100%	0	0%	4	4	100%	0	0%

3. Details of remuneration/salary/wages

- a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	6	₹6,00,000	1	₹16,00,000
Key Managerial Personnel	4	₹2,50,44,944	1	₹24,92,660
Employees other than BoD and KMP	2,282	₹5,00,586	281	₹3,50,784
Workers	1464	₹2,41,000	99	₹2,00,000

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

Safety Incident/Number	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	5.63%	8.00%

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

Yes. The Company has designated focal points responsible for addressing human rights impacts or issues that may arise from, or be contributed to by, its business activities. These designated personnel and committees ensure that any concerns are promptly identified, reviewed, and resolved in accordance with the Company's policies and applicable regulations.

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

Yes. The Company has established robust internal mechanisms to redress grievances related to human rights issues. These include dedicated HR redressal channels, the Anti-Harassment Committee constituted under the Prevention of Sexual Harassment (POSH) framework, and the Whistle-Blower / Vigil Mechanism, which collectively provide employees and stakeholders with accessible and confidential avenues to raise concerns.

In addition, the Company has a comprehensive Human Rights Policy in place, which reinforces its commitment to upholding human rights, fostering a fair and respectful workplace, and ensuring that all grievances are addressed in a transparent, time-bound, and impartial manner.

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

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

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Average number of female employees / workers at the beginning of the year and at the end of the year	387	411
Complaints on POSH as a % of female employees / workers	0%	0%
Complaints on POSH upheld	0	0

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

The Company has established robust mechanisms to safeguard complainants from any adverse consequences in cases of discrimination or harassment. Retaliation of any form against individuals who report harassment, assist in filing a complaint, or cooperate in an investigation is strictly prohibited under the Company's policies.

The Anti-Harassment Committee (AHC) is responsible for tracking each complaint through to closure, ensuring that investigations are conducted in a fair, impartial, and time-bound manner. The identity of the complainant is kept strictly confidential throughout the process to protect them from any form of victimisation or adverse impact, thereby fostering a safe and respectful workplace environment.



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

Yes, the company has incorporated Human rights as part of its business agreements and contracts.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	72%
Forced/involuntary labour	72%
Sexual harassment	72%
Discrimination at workplace	72%
Wages	72%

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

Not Applicable.

Leadership Indicators

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

Not Applicable.

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

Viyash Scientific's Human Rights Policy outlines a comprehensive framework for human-rights due-diligence guided by the UN Guiding Principles on Business and Human Rights, the International Bill of Human Rights and the ILO Core Conventions. The scope covers all directly employed personnel and is being progressively extended to value-chain partners.

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.

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	0% *
Discrimination at workplace	0%
Child Labour	0%
Forced Labour/Involuntary Labour	0%
Wages	0%

*Note: While the Company has undertaken structured awareness initiatives for its value chain partners in previous years, the coverage during the current reporting period did not meet the threshold for quantified disclosure. The Company remains committed to scaling up such engagement programmes in the coming financial years.

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

Not Applicable

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

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	11.58	0.21
Total fuel consumption (B)	71.21	91.92
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	82.79	92.14
From non-renewable sources		
Total electricity consumption (D)	238.87	71.38
Total fuel consumption (E)	427.44	90.22
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	666.31	161.60
Total energy consumed (A+B+C+D+E+F)	749.09	253.74
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) – TJ / ₹ INR	0.000000041	0.000000046
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) – TJ / ₹ INR	0.000000832	0.00000094
Energy intensity in terms of physical output – TJ / Kg	0.0002040	0.00020
Energy intensity (optional) – the relevant metric may be selected by the entity – TJ / employees	0.29	0.29

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

No.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	82,896.40	0
(iii) Third party water	2,55,024.84	1,01,441.00
(iv) Seawater / desalinated water	0	0
(v) Others	4020	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	3,41,941.24	1,01,441.00
Total volume of water consumption (in kilolitres)	3,23,043.60	68,500.30
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (kl / ₹ INR)	0.000017	0.000012
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (kl / ₹ INR)	0.00036	0.00025
Water intensity in terms of physical output	0.088	0.054
Water intensity (optional) – the relevant metric may be selected by the entity	125.79	77.05



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	18,897.64	32,940.70
– No treatment	0	1,092.20
– With treatment – please specify level of treatment	18,897.64	31,848.50
(v) Others	0	0
– No treatment	0	0
– With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	18,897.64	32,940.70

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

Yes. The Company has implemented a Zero Liquid Discharge (ZLD) mechanism across the majority of its manufacturing operations. Of the 10 operational units, 7 units are equipped with ZLD systems, ensuring that no liquid effluent is discharged into the environment. The remaining 3 units route their treated effluent to a Common Effluent Treatment Plant (CETP) for further processing in compliance with applicable regulatory norms. This dual approach reflects the Company's commitment to responsible water management and environmental stewardship.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	Kg	1,91,780.66	18,851.97
SOx	Kg	1,83,879.26	16,731.19
Particulate matter (PM)	Kg	98,626.24	10,792.16
Persistent organic pollutants (POP)	Kg	-	0
Volatile organic compounds (VOC)	Kg	-	0
Hazardous air pollutants (HAP)	Kg	-	0

*Note: In all Viyash units, air emissions are maintained within permissible limits.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

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 CO ₂ equivalent	49,253.65	14,224.94
Total Scope 2 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available)	Metric tonnes of CO ₂ equivalent	47,110.12	19,212.35
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ e / INR	0.0000062	0.0000060
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO ₂ e / INR	0.000126	0.00012

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ e	0.03	0.026
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	tCO ₂ e	37.53	37.61

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

Yes — to reduce Scope 2 emissions, select units are planning to enter into Power Purchase Agreements (PPAs). Further expansion of in-house solar capacity is planned for the upcoming year.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	109.00	28.88
E-waste (B)	2.74	0.79
Bio-medical waste (C)	2.73	0.89
Construction and demolition waste (D)	49.50	0
Battery waste (E)	1.88	0.49
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	13,643.48	996.34
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	900.00	876.29
Total (A+B+C+D+E+F+G+H)	14,709.33	1,903.68
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/ INR)	0.00000085	0.00000034
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/ INR)	0.00001744	0.0000071
Waste intensity in terms of physical output	0.004	0.0015
Waste intensity (optional) – the relevant metric may be selected by the entity	5.73	2.14
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste – plastic waste, e-waste, battery waste, hazardous and non-hazardous waste		
(i) Recycled	1,063.12	897.88
(ii) Re-used	50.05	0
(iii) Other recovery operations	0	367.10
Total	1,113.17	1,264.98
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste – hazardous waste and bio-medical waste		
(i) Incineration	11,213.40	81.16
(ii) Landfilling	2,382.76	564.05
(iii) Other disposal operations	0	0
Total	13,596.16	645.21



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

The Company follows a structured waste management system focused on waste minimization, safe handling, and regulatory compliance. Waste is segregated at source into hazardous, non-hazardous, recyclable and biomedical streams. Hazardous waste is sent to authorised TSDFs and to co-processing facilities; recyclables are routed to authorised recyclers; and the strategy actively pursues solvent recovery, reduction in coal consumption (via bio-briquettes pilots), and substitution of toxic chemicals where feasible.

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:

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.
1	Bonthapally	Manufacturing of API and its intermediates	Yes
2	Pittampally	Manufacturing of API and its intermediates	Yes
3	Mandollagudem	Manufacturing of API and its intermediates	Yes

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 EIA was required to be undertaken for this year					

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:

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
Yes. The Company is compliant with the applicable environmental law/ regulations/ guidelines in India. However, there is no material non-compliance reported by the Company in the current financial year.				

Leadership Indicators

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

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

Viyash facilities identified as located in water-stressed areas are: Viyash U-3, U-4, U-5, U-6, U-7, U-8.

Nature of operations: Manufacturing of API and its intermediates.

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres) – aggregated across water-stress units		
(i) Surface water	0	Not Applicable
(ii) Groundwater	82,896.40	
(iii) Third party water	1,90,623.85	
(iv) Seawater / desalinated water	0	
(v) Others	0	
Total volume of water withdrawal (in kilolitres)	2,73,520.25	
Total volume of water consumption (in kilolitres)	2,58,882.58	
Water intensity per rupee of turnover (Water consumed / turnover) (kl/ INR)	0.00001414	
Water intensity (optional) – the relevant metric may be selected by the entity	100.81	

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	0	Not Applicable
– No treatment	0	
– With treatment – please specify level of treatment	0	
(ii) Into Groundwater	0	
– No treatment	0	
– With treatment – please specify level of treatment	0	
(iii) Into Seawater	0	
– No treatment	0	
– With treatment – please specify level of treatment	0	
(iv) Sent to third-parties	14,637.67	
– No treatment	0	
– With treatment – please specify level of treatment	14,637.67	
(v) Others	0	
– No treatment	0	
– With treatment – please specify level of treatment	0	
Total water discharged (in kilolitres)	14,637.67	

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	*	320.48
Total Scope 3 emissions per rupee of turnover	tCO ₂ e / ₹		0.000000058
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	tCO ₂ e		0.36

*Note: Viyash Scope 3 inventory for FY 2025-26 is under reconstruction following the Viyash–Sequent merger; an interim Scope 3 figure of 1,53,033 tCO₂e from prior internal estimates has been disclosed elsewhere. Independent external assessment – Yes (in progress).

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

With respect to the ecologically sensitive areas referred to in Question 11 of the Essential Indicators, the operations of the entity do not have any significant direct or indirect impact on biodiversity.

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:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with the summary)	Outcome of the initiative
1	Renewable Energy Adoption	Installation of inhouse solar power plants through Roof top and Ground mounted photovoltaic modules.	Reduction in dependence on conventional energy sources and lower carbon footprint.
2	Water Conservation & Reuse	Reuse of treated wastewater, condensate recovery, and rainwater harvesting initiatives.	Reduced freshwater consumption and improved water recycling.
3	Energy Efficiency Improvement	Installation of VFDs, energy-efficient motors, and LED lighting systems.	Reduced energy consumption and improved operational efficiency.
4	Air Emission Control	Deployment of scrubbers and process optimization measures to minimize emissions.	Improved emission control and regulatory compliance.
5	Zero Liquid Discharge (ZLD) / Advanced Effluent Treatment	Deployment of ETP/MEE/ATFD and reuse of treated water.	Reduction in environmental impact from wastewater discharge and improved water circularity.



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 comprehensive Business Continuity Plan (BCP) covering its corporate offices and major manufacturing facilities to ensure operational resilience during emergencies or unforeseen disruptions. The plan has been developed through stakeholder consultations, risk assessments, and scenario-based evaluations to identify and address critical operational risks. Responsibility for implementation of the BCP during emergency situations rests with the respective site heads and designated teams. In addition, the Company has formulated Onsite Emergency Plans (OSEP) to manage operational emergencies, hazardous situations, and site-specific risks, enabling timely response, mitigation, and effective incident management.

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

Not Applicable

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

Not Applicable

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

The Company has not generated or procured any Green Credits during the reporting period.

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.
Number of affiliations: 7
 - b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Pharmaceuticals Export Promotion Council of India (Pharmexcil)	National
2	Indian Merchant Chamber of Commerce (IMC)	National
3	Bombay Drug Manufacturer's Association	State
4	Bulk Drug Manufacturing Association, Hyderabad	State
5	Federation of Indian Export Organisations	National
6	Mahad Manufacturer's Association (MMA)	State
7	Jawaharlal Nehru Pharma City Association	State

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

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

Leadership Indicators

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

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
Not Applicable					

Note: The Company is currently in the process of developing a Public Advocacy Policy. The policy is under review and approval process.

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
No Social Impact Assessment was required / undertaken during the current reporting year as per applicable legal requirements.					

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

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

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

The Company has established a structured mechanism for receiving and addressing community grievances and concerns. Stakeholders and community members may communicate their concerns through the 'Contact Us' section available on the Company's official website, which provides relevant contact details and communication channels. All grievances received are reviewed and addressed in a timely, transparent, and appropriate manner by the concerned team to ensure effective resolution and stakeholder responsiveness.

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	-	44%
Sourced directly from within the district and neighbouring districts (Directly from within India)	-	96%

Note: The Company is in the process of strengthening its supplier data management and classification systems to capture the required information comprehensively. Accordingly, the data for the current reporting period is presently not readily 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	FY 2024-25
Rural	0%	0%
Semi-urban	34.18%	0%
Urban	18.84%	0%
Metropolitan	47.00%	0%

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

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable, No Social Impact Assessment was required / undertaken during the current reporting year as per applicable legal requirements.	



2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies: Not Applicable

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

No.

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

The Company does not procure from any identified marginalized / vulnerable groups.

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

0%.

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

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

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

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

6. Details of beneficiaries of CSR Projects.

CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Distribution of Fruit Trees in and around Parepally Village	800	0
CSR support for a 3 Years old boy-Life threatening genetic disorder	1	0
Support for feeding the Orphans	100	0
Help for education to poor student and backward community development programmes	500	0
Flood Diversion canal works/ Drainage works	1,200	0
RO Plant	800	0
Support to Tribal Welfare Hostels	20	0
Support for poor students transport facility	20	0
School Development Project	200	0
Laying of CC Roads/ Flood Diversion Drainages	1,400	0
Borewell installation with Pumps	700	0
Support for feeding the Orphans	100	0

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner
Essential Indicators
1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

The Company has established a structured mechanism to effectively receive, address, and resolve consumer complaints and feedback. Customer complaints are primarily received via email and are promptly routed to the respective Quality Assurance (QA) team for review and action. Upon receipt, the QA team acknowledges each complaint within one working day through a standardised communication format, which is shared with the customer to confirm receipt and outline the next steps.

Subsequently, a thorough investigation is undertaken to determine the root cause, and appropriate Corrective and Preventive Actions (CAPA) are initiated. Each complaint is systematically tracked through to closure, ensuring timely resolution, transparency, and continual improvement in product quality and customer satisfaction.

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	0%
Safe and responsible usage	0%
Recycling and/or safe disposal	0%

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA

6. Details of beneficiaries of CSR Projects.

CSR Project	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA



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

Yes. This policy is readily available to all employees through the Company's internal intranet, ensuring accessibility and clear guidance for maintaining secure data practices across the organization.

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.

Not Applicable

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

Current FY (2025-26): 0

Previous FY (2024-25): 0

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

Current FY (2025-26): 0%

Previous FY (2024-25): 0%

c. Impact, if any, of the data breaches

Current FY (2025-26): No data breaches.

Leadership Indicators

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

Comprehensive information about Viyash Scientific Limited's integrated pharmaceutical enterprise — spanning Active Pharmaceutical Ingredients (API), Human Health, Animal Health, and Contract Development and Manufacturing Operations (CDMO) — is publicly available on the Company's official website at <https://www.viyash.com>. The website serves as a centralised platform for stakeholders, customers, and the general public to access detailed information regarding the Company's product portfolio, capabilities, and service offerings.

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

The Company has implemented a range of measures to inform and educate consumers about the safe and responsible usage of its products and services. These include:

- (i) Clear labelling, instructions, and safety warnings provided on each product, covering aspects of usage, storage, and disposal;
- (ii) Sharing of user manuals, Safety Data Sheets (SDS), and digital resources to ensure customers have ready access to relevant technical and safety information; and
- (iii) Conducting targeted training sessions and outreach programmes with key customers to promote awareness, address queries, and reinforce best practices in product handling.

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

The Company has established robust support mechanisms to ensure timely communication with consumers in the event of any potential risk of disruption or discontinuation of essential services. These include advance alerts disseminated through SMS, email, and website/app notifications; real-time updates on service status and expected restoration timelines; and dedicated customer-support channels for prompt issue resolution. This proactive approach ensures transparency and helps customers plan effectively while minimising the impact of service interruptions.

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

The company offers all the legally required information about its products on its official website.