

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1.	Corporate Identity Number (CIN) of the Listed Entity	: L36992MH1948PLC014083
2.	Name of the Listed Entity	: Rallis India Limited
3.	Year of incorporation	: 1948
4.	Registered office address	: 23 rd Floor, Vios Tower, New Cuffe Parade, Off Eastern Freeway, Wadala, Mumbai - 400 037
5.	Corporate address	: Same as above
6.	E-mail	: investor_relations@rallis.com
7.	Telephone	: +91 22 6232 7400
8.	Website	: www.rallis.com
9.	Financial year for which reporting is being done	: April 1, 2024 to March 31, 2025
10.	Name of the Stock Exchange(s) where shares are listed	: 1. BSE Limited (BSE) 2. National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	: ₹ 19.45 crore

12. Details of the person who may be contacted in case of any queries on the BRSR report.

S. No.	Name	Telephone	Email
1	Mr. Amol Jadhav	+91 22 6232 7400	amol.jadhav@rallis.com

13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).

Report is prepared on a standalone basis i.e, Rallis India Limited ('Rallis' or 'the Company'). The Business Responsibility and Sustainability Reporting (BRSR) is in conformance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The information/data measurement techniques used, and the basis of calculations and estimates have been mentioned in the relevant sections of this report.

There are certain restatements for Rallis in the comparative year due to change in approach, methodology and re-computation of certain attributes in this report. The Company has evaluated and does not believe that this restatement on account of change in approach and methodology is material both qualitatively and quantitatively to the reporting under BRSR. The effects and reasons for restatements have been included under the respective Principles of this report. These restatements would enable consistency and comparability of information for the current year and comparative year

14. Name of assurance provider-

KPMG Assurance and Consulting Services LLP

15. Type of assurance obtained -

BRSR Core - Reasonable Assurance

Selected GRI Standards Disclosures and BRSR Attributes (Which are not part BRSR Core) - Limited Assurance





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	Crop Care and Seeds	Manufacturing, Distribution, Sales & Marketing of Crop Protection and Soil & Plant Health products and a variety of field crop and vegetable seeds	98.7

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Crop Care	202	83.0
2	Seeds	016	15.7

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	7	11	18
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	26
International (No. of Countries)	41

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

20.5%

c. A brief on types of customers

The company serves various customers, including farmers, retailers and distributors through its domestic business and multinational agrochemical companies and other distributors through its export business. The Company's products are consumed both within India and across the globe.

IV. Employees

20. Details as at the end of 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)	1,646	1,577	95.81	69	4.19
2.	Other than permanent (E)	2,479	2,249	90.72	230	9.28
3.	Total Employees (D+E)	4,125	3,826	92.75	299	7.25



S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Workers						
4.	Permanent (F)	31	31	100	0	0
5.	Other than permanent (G)	1,392	1,344	96.55	48	3.45
6.	Total Workers (F+G)	1,423	1,375	96.63	48	3.37

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)	4	4	100	0	0
2.	Other than permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D + E)	4	4	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

S. No.	Particulars	Total (A)	No. and percentage of Females	
			No. (B)	% (B / A)
1	Board of Directors	6*	1	16.67
2	Key Management Personnel	3*	1	33.33

*Includes MD & CEO

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

Particulars	FY 25 (Turnover rate in current FY)			FY 24 (Turnover rate in previous FY)			FY 23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	15.27%	24.59%	15.61%	21.94%	25.40%	22.07%	18.75%	20.31%	18.80%
Permanent Workers	22.6%	0%	22.6%	23.81%	0%	23.81%	8.16%	0%	8.16%

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.	Tata Chemicals Limited	Holding	55.04	Yes





VI. CSR Details

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

Yes

(ii) Turnover (in ₹ crore)

2,663

(iii) Net worth (in ₹ crore)

1,904

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 25 Current Financial Year			FY 24 Previous Financial Year		
		Number of Complaints filed during the year	Number of Complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, a focussed group comprising of the Senior Leadership/ the CSR Head Interact with the community leaders to understand and address their concerns. Further a register is also maintained at the plant sites where grievances can be lodged by the community members	0	0		0	0	
Investors (other than shareholders)	No	0	0		0	0	
Shareholders	Yes, https://scores.sebi.gov.in/	3	0		6	1	Subsequently Resolved
Employees and workers	Yes, https://www.rallis.com/TCoC	2	0		6	0	



Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 25 Current Financial Year			FY 24 Previous Financial Year		
		Number of Complaints filed during the year	Number of Complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Customers	Yes, Details including contact no., address and email id for lodging complaints have been specified on products. These complaints are addressed as per the process laid down.	83	0		72	0	
Value chain partners	Yes, https://www.rallis.com/TCoC	2	0		2	0	
Other including contract workers, anonymous, trainees, etc.		3	1		8	0	

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

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

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	Health & Safety	R	It has direct impact on people and community and has potential to disrupt the operations of the Company	<ol style="list-style-type: none"> Continual improvement in responsible manufacturing and lead indicator tracking Emphasis on proactive practices and tracking of leading indicators to enhance performance. Felt Leadership and Stakeholder Engagement Active involvement of leaders and stakeholders to cultivate a strong safety culture across all levels. Digitalisation and Data Analytics 	Negative





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. Regular risk evaluations and audits to identify, mitigate, and monitor potential hazards effectively. 7. Deployment of Process Safety and Risk Management (PSRM) and Behaviour-Based Safety (BBS) systems to strengthen safety performance and employee engagement.	
2	Process and Product Innovation	O	Innovative product and process meet changing customers and other stakeholders needs and allows us to stay relevant and drive growth	1. R&D centre and Pilot plant facility 2. Dedicated team for technology transfer 3. Process & Product studies dominates in the early stages 4. Development of new product process continues throughout the year	Positive
3	Supply Chain	R	To account for unprecedented, fast-developing market disruptions	1. We invest in new capacities and maintain existing ones to manufacture quality products and build inbound/ outbound logistics to ensure efficient supply chain 2. Optimising outbound logistics and modes to enhance customer service and reduce freight cost	Negative
4	Management of the Legal & Regulatory Environment	R	Non compliance may impact the brand image and customer trust and engagement	1. Regulatory Software LCM monthly tracking system 2. Review of new requirements. 3. Periodical assurance to top management	Negative
5	Climate Change Mitigation and Adaptation	O	Mitigates the effects of global climate change, improves energy efficiency, improves climate change impacts	1. Progressing towards Net Zero Carbon emission 2. Climate adaptation study for organisation	Positive



SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	The Tata Code of Conduct: https://www.rallis.com/TCOC Environment, Health & Safety Policy: https://www.rallis.com/EHSPolicy CSR Policy: https://www.rallis.com/CSRPOLICY Whistleblower Policy: https://www.rallis.com/WhistleblowerPolicy Affirmative Action Policy: https://www.rallis.com/AApolicy Quality Policy: https://www.rallis.com/QualityPolicy Climate Change Policy: https://www.rallis.com/climatechangePolicy Business and Human Rights Policy: https://www.rallis.com/BHRP								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications / labels / standards(e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle*.	(1,2,3,4)	(1,2,3,4)	(1,2,3,4)	(1,4)	(1,3,4)	(1,2,4)	(1,2,3,4)	(1,4)	(1,2,3,4)
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Long- Term Sustainability Goals/Targets have been identified and the action plan for achieving the same is tracked on year- on-year basis. Performance of such principles is also reviewed periodically by the Senior Management								

* 1. Responsible care

2. ISO 14001

3. ISO 45001

4. ISO 9001

5. NABL





Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9																
Governance, leadership and oversight																									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>Rallis India Limited ('Rallis'/'the Company') is actively aligning its business goals with core Environmental, Social, and Governance (ESG) principles to foster long-term sustainable growth. As part of this commitment, the Company is working towards integrating innovative business models that support responsible operations and inclusive development.</p> <p>Rallis aims to contribute meaningfully to a majority of the 17 United Nations Sustainable Development Goals (UNSDGs), focussing on:</p> <ul style="list-style-type: none">• Building economic capital• Ensuring environmental integrity• Enabling economic development• Strengthening social capital <p>A key initiative under its environmental strategy is the "30 by 30" goal—an ambitious target to achieve a 30% absolute reduction in carbon emissions by the year 2030.</p> <p>On the social front, Rallis implements a wide range of Corporate Social Responsibility (CSR) projects, particularly around its manufacturing units. These initiatives emphasise on:</p> <ul style="list-style-type: none">• Education• Skill development• Employability and entrepreneurship <p>Through these efforts, Rallis continues to reinforce its role as a responsible corporate citizen committed to sustainable and inclusive growth.</p> <p>The Company is committed to uplifting underprivileged groups, persons with disabilities, and affirmative populations by supporting livelihood enhancement and the holistic development of the communities it serves.</p> <p>To operationalise these commitments, Rallis has implemented key policy frameworks, including:</p> <ul style="list-style-type: none">• CSR Policy• Affirmative Action Policy• Diversity & Inclusion Policy• Business & Human Rights Policy <p>These policies are guided by the Tata Code of Conduct (TCoC), which governs the Company's interactions with all its stakeholders—employees, customers, value chain partners, communities, investors, and society at large, while also emphasising environmental stewardship.</p> <p>Strong governance mechanisms have been established to ensure adherence to these principles, aligning all actions with the TCoC's ethical standards.</p>																								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Dr. Gyanendra Shukla, Managing Director & CEO (DIN: 02922133) under the guidance of the Board of Directors and its Committees is responsible for implementation and oversight of the Business Responsibility policies																								
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.	<p>Yes, the Company has in place a Board-level Safety, Health, Environment, and Sustainability Committee that plays a crucial role in offering direction and guidance to the management. This ensures that safety and sustainability considerations are properly integrated into all new strategic initiatives, budgets, audit actions, and improvement plans</p> <p>Members of SHES Committee are as under:</p> <table><tr><th>Sr. No.</th><th>Name</th><th>Designation</th><th>DIN</th></tr><tr><td>1.</td><td>Dr. C. V. Natraj, Chairman</td><td>Non-Executive, Independent Director</td><td>07132764</td></tr><tr><td>2.</td><td>Mr. R. Mukundan</td><td>Non-Executive, Non-Independent Director</td><td>00778253</td></tr><tr><td>3.</td><td>Dr. Gyanendra Shukla</td><td>Managing Director & CEO</td><td>02922133</td></tr></table>									Sr. No.	Name	Designation	DIN	1.	Dr. C. V. Natraj, Chairman	Non-Executive, Independent Director	07132764	2.	Mr. R. Mukundan	Non-Executive, Non-Independent Director	00778253	3.	Dr. Gyanendra Shukla	Managing Director & CEO	02922133
Sr. No.	Name	Designation	DIN																						
1.	Dr. C. V. Natraj, Chairman	Non-Executive, Independent Director	07132764																						
2.	Mr. R. Mukundan	Non-Executive, Non-Independent Director	00778253																						
3.	Dr. Gyanendra Shukla	Managing Director & CEO	02922133																						

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	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	As a practice, policies on Business Responsibility of the Company are reviewed periodically or on a need basis by the Senior Leadership Team including the MD & CEO. During this assessment, the efficacy of the policies is reviewed and necessary changes to policies & procedures are implemented. The Company is in compliance with the existing regulations as applicable and a Statutory Compliance Certificate on applicable laws is provided Quarterly by the MD & CEO /CFO to the Board of Directors								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes									

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

P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes, KPMG conducts assurance of sustainability and BRSR. Det Norske Veritas (DNV) conducts management certification (ISO 14001).	Yes, KPMG conducts assurance of sustainability and BRSR. Det Norske Veritas (DNV) conducts management certification (ISO 14001).	Yes, KPMG conducts assurance of sustainability and BRSR. Det Norske Veritas (DNV) conducts management certification (ISO 14001).	Yes, Indian Chemical Council conducts Responsible Care Logo audits	Yes, KPMG conducts assurance of sustainability and BRSR. Det Norske Veritas (DNV) conducts management certification (ISO 14001).	Yes, KPMG conducts assurance of sustainability and BRSR. Det Norske Veritas (DNV) conducts management certification (ISO 14001).	Yes, KPMG conducts assurance of sustainability and BRSR. Det Norske Veritas (DNV) conducts management certification (ISO 14001).	Yes, Indian Chemical Council conducts Responsible Care Logo audits	Yes, KPMG conducts assurance of sustainability and BRSR. Det Norske Veritas (DNV) conducts management certification (ISO 14001).
Indian Chemical Council conducts Responsible Care Logo audits	Indian Chemical Council conducts Responsible Care Logo audits	Indian Chemical Council conducts Responsible Care Logo audits	Indian Chemical Council conducts Responsible Care Logo audits	Indian Chemical Council conducts Responsible Care Logo audits	Indian Chemical Council conducts Responsible Care Logo audits	Indian Chemical Council conducts Responsible Care Logo audits	Indian Chemical Council conducts Responsible Care Logo audits	Indian Chemical Council conducts Responsible Care Logo audits

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)									
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 Saved in the next financial year (Yes/No)									
Any other reason (please specify)	All Principles are covered by a Policy								



SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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	%of persons in respective category covered by awareness programmes
Board of Directors	7	During the year, the Board of Directors of the company invested their time on various updates pertaining to the business, regulations, environmental, social, governance matters, etc. These topics comprise insights on the said Principles.	100
Key Managerial Personnel	3	1. Tata Code of Conduct	100
Employees other than BOD and KMPs	60	2. Anti-Bribery and Anti-Corruption Policy	70
Workers	51	3. Whistleblower Policy. 4. Prevention of Sexual Harassment at the Workplace. 5. Business & Human Rights	90

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

Monetary					
	NGRBC Principle P1 P2 P3 P4 P5 P6 P7 P8 P9	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Principle 1	Office of the Joint Commissioner State-Tax, Patliputra Circle, Patna	146,471	The Company has received two demand orders on June 13, 2024, from the Office of the Joint Commissioner State-Tax, Patliputra Circle, Patna, for FY 2017-18 and FY 2018-19 of ₹ 13,07,941 (including interest of ₹ 6,15,964/- and penalty of ₹ 73,239/-) and ₹ 12,26,120 (including interest of ₹ 4,20,504/- and penalty of ₹ 73,232/-) respectively, for disallowance of GST Input Tax Credit claimed on sales return.	Yes



Monetary					
	NGRBC Principle P1 P2 P3 P4 P5 P6 P7 P8 P9	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
	Principle 1	Additional Commissioner of Customs, NS-II, Jawaharlal Nehru Custom House, Nhava Sheva	1,500,000	The Company received an order denying the MEIS refund claim of ₹ 29,21,540/- due to classification of goods and imposing penalties aggregating to ₹ 15,00,000/- and a redemption fine of ₹ 25,00,000/-.	Yes
	Principle 1	Superintendent, Narcotics and Excise Department, Bharuch	20,000	The Company had received two letters dated August 12, 2024 and August 13, 2024 on August 13, 2024, from the Narcotics and Excise Department, Bharuch informing the Company to pay an amount of ₹ 10,000/- each, aggregating to ₹ 20,000/- as penalty for delay in informing about the changes in the Directorship of the Company.	No
	Principle 1	Additional Commissioner of Customs (Import), Mumbai	779,625	The Company has received a demand for the payment of differential duty of ₹ 7,79,625/- along with applicable interest plus redemption fine of ₹ 8,00,000/- and penalty amounting to ₹ 7,79,625/-, under the Customs Act, 1962 for reclassification of goods imported by the Company	Yes
	Principle 1	Assistant Commissioner, Central Goods and Services Tax & Central Excise, Ankleshwar, Vadodara-II Commissionerate	1,990,234	The Company has received a Demand Order dated November 28, 2024 aggregating to ₹ 19,90,234 plus interest as applicable along with penalty of ₹ 19,90,234, as Service Tax liability of the Company for the periods December 2005 to February 2010, July 2010 to December 2010, January, 2011 to March, 2011 and July, 2015 to March, 2016 for denial of cenvat credit of service tax	Yes
	Principle 1	Deputy / Assistant Commissioner, Central Goods & Services Tax (Audit), Hisar, Haryana.	19,062	The Company has received a communication dated October 29, 2024 levying a total penalty of ₹ 19,062/- under the CGST Act / SGST Act / IGST Act for 1. Short reversal of ITC availed on common inputs/input services availed for the Financial Years 2020-21, 2021-22 & 2022-23 (₹ 18,430/-) 2. Non-reversal of ITC availed of the wrong place of supply for the Financial Years 2021-22 & 2022-23 (₹ 632/-)	No
Settlement	NIL	NIL	0	N.A.	No
Compounding fee	NIL	NIL	0	N.A.	No





Non-Monetary				
	NGRBC Principle P1 P2 P3 P4 P5 P6 P7 P8 P9	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal Been preferred? (Yes/No)
Imprisonment	NIL	NIL	N.A.	No
Punishment	NIL	NIL	N.A.	No

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

S. No.	Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
1	Appeal filed against the Demand Order from the Deputy Commissioner State-Tax, Patliputra Circle, Patna aggregating to ₹ 13,07,941/- (including interest and penalty) regarding disallowance of GST Input Tax Credit claimed on sales return for FY 2017-18.	Additional Commissioner of State Taxes (Appeal) Central Division, Patna
2	Demand Order from the Joint Commissioner State-Tax, Patliputra Circle, Patna aggregating to ₹ 12,26,120/- (including interest and penalty) regarding disallowance of GST Input Tax Credit claimed on sales return for FY 2018-19	Additional Commissioner of State Taxes (Appeal) Central Division, Patna
3	The Company received an order denying the MEIS refund claim of ₹ 29,21,540/- due to classification of goods and imposing penalties aggregating to ₹ 15,00,000/- and a redemption fine of ₹ 25,00,000/-.	Comissioner of Customs (Appeals)
4	The Company has received a demand for the payment of differential duty of ₹ 7,79,625/- along with applicable interest plus redemption fine of ₹ 8,00,000/- and penalty amounting to ₹ 7,79,625/-, under the Customs Act, 1962 for reclassification of goods imported by the Company.	Comissioner of Customs (Appeals)
5	The Company has received a Demand Order dated November 28, 2024 aggregating to ₹ 19,90,234 plus interest as applicable along with penalty of ₹ 19,90,234, as Service Tax liability of the Company for the periods December 2005 to February 2010, July 2010 to December 2010, January, 2011 to March, 2011 and July, 2015 to March, 2016 for denial of cenvat credit of service tax.	Comissioner (Appeals)- GST & Central Excise



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

Policy available (Yes / No): Yes, the Policy can be accessed at <https://www.rallis.com/TCOC>

Details: The Company has an Anti-Bribery and Anti-Corruption (ABAC) Policy in place. The policy has been developed in alignment with the Tata Code of Conduct (TCoC). The ABAC policy covers gifts/entertainment and hospitality, procurement process, third party due diligence, training and awareness as well as the process of raising concerns. Various training and awareness sessions on the ABAC and related policies were conducted on a continuous basis through classroom as well as e-modules.

Employees, Customers, Suppliers and other Stakeholders of the Company are encouraged to raise concerns on becoming aware of any actual or potential violation of any TCoC policies or applicable laws/regulations. One of the core principles being the commitment to operating businesses conforming to the highest moral and ethical standards. The Company does not tolerate bribery or corruption in any form. It is illegal and immoral to, directly or indirectly, offer or receive a bribe and this commitment underpins everything it does. The Company, having adopted the TCoC, is therefore committed to acting professionally, fairly and with integrity in all its business dealings and relationships wherever it operates and to implement and enforce effective systems to counter bribery. This includes compliance with all laws, domestic and foreign, prohibiting improper payments, gifts or inducements of any kind to or from any person, including officials in the private or public sector, customers and suppliers. The Company is equally committed to the prevention, deterrence and detection of bribery and other corrupt business practices.

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

Designation	FY25	FY24
	Current Financial Year	Previous Financial Year
Directors	NIL	NIL
KMPs		
Employees		
Workers		

6. Details of complaints with regard to conflict of interest

	FY25		FY24	
	Current Financial Year		Previous Financial Year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	N.A.	0	N.A.
Numbers of Complaints received in relation to issues of Conflict of Interest of the KMPs	0	N.A.	0	N.A.

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

Not Applicable

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

Designation	FY25	FY24
	Current Financial Year	Previous Financial Year
Number of days of accounts payables	96	101

Note: The financial figures for the period April 1, 2023 to March 31, 2024 have been restated to improve accuracy and clarity in reporting following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. Number of days of accounts payable disclosed in BRSR for the year ended March 31, 2024 was 139 Days.



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	FY25 (Current Financial Year)	FY24 (Previous Financial Year)
Concentration of Purchases	a. Purchase from trading houses as % of total purchases	13%	12%
	b. Number of trading houses where purchases are made from	318	329
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	59%	55%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	77%	78%
	b. Number of dealers / distributors to whom sales are made	7,063	7,275
	c. Sales to top 10 dealer/distributors as % of total sales to dealers /distributors	6%	7%
Share of RPTs in	a. Purchases (purchases with related parties / Total Purchases)	1.5%	1.7%
	b. Sales (Sales to related parties / Total Sales)	0.1%	0.0%
	c. Loans and advances (Loans and advances given to related parties / Total loans and advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil

Note: The financial figures for the period April 1, 2023 to March 31, 2024 have been restated to improve accuracy and clarity in reporting following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. Purchase from trading houses as % of total purchases, Number of trading houses where purchases are made from, Purchases from top 10 trading houses as % of total purchases from trading houses, Sales to dealers/distributors as % of total sales, Number of dealers/distributors to whom sales are Made, Sales to top 10 dealers/distributors as % of total sales to dealers/distributors, Purchases (purchases with related parties/Total Purchases), Sales (Sales to related parties/Total Sales), as disclosed in the BRSR for the year ended March 31, 2024 was 10%, 98, 68%, 78%, 7,281, 7%, 0.8% and 0% respectively

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
75	Awareness on Ethics and POSH	0

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

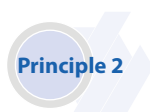
Yes

All Directors of the Company annually or upon any change, disclose their interest or concern in the Company and in other companies, bodies corporate, firms, or associations of individuals, including shareholding details. Additionally, Directors submit an annual declaration under the Company's Code of Conduct, confirming their commitment to act in the best interests of the Company and to avoid any business or personal associations that may result in a conflict of interest.

During Board meetings, Directors abstain from deliberations and voting on matters in which they are interested or concerned. To effectively identify and monitor potential conflicts of interest, the Corporate Secretarial team maintains a database of Directors and their associated entities. This information is shared with the Finance Department to enable oversight of related party transactions.

Senior Management personnel also provide an annual affirmation confirming that they have not entered into any material, financial, or commercial transactions that could have a potential conflict with the Company's interests.





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

Essential Indicators

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

Segment	Current Financial Year FY25	Previous Financial Year FY24	Details of improvements in environmental and social impacts
R&D	5%	4%	A. Solvent Recovery and Recycling Continued for All Projects
Capex	15%	10%	B. Development of Water-Based, Vegetable Oil-Based, Non-Solvent-based Formulations C. Development of Green and Blue Triangle Pesticide Category D. Development for Sustainable Soil & Plant Health Products E. Energy efficient equipments

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

Entity has procedures (Yes / No): Yes, the Company follows a structured approach for selecting suppliers and third-party partners based on key sustainability and compliance criteria, including:

1. Sustainable Procurement Policy adherence
2. Sourcing Guidelines aligned with ethical and responsible practices
3. Compliance with Environment, Health & Safety (EHS) Policy
4. Fulfillment of all legal and regulatory requirements
5. Possession of relevant ISO certifications
6. Commitment to the Tata Code of Conduct (TCoC)
7. This process ensures that all partners align with Rallis' values of responsible business, compliance, and sustainability.

Percentage of inputs:100%

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

	Process Description
(a) Plastics (including packaging)	<p>Damaged Product Packaging</p> <p>Products with damaged packaging are reclaimed at depots and returned to the respective factories for repacking, ensuring minimal waste and maximum product recovery.</p> <p>Expired Products</p> <p>Expired products are disposed of through incineration by an authorised agency, in full compliance with the Hazardous Waste Management Rules, 2016.</p>
(b) E-waste	<p>A pan-India agency, authorised by the Pollution Control Board, is engaged for the safe and compliant disposal of e-waste.</p> <p>The process ensures minimal environmental impact, in alignment with regulatory and sustainability standards.</p>





	Process Description
(c) Hazardous waste	Hazardous waste is classified in accordance with the Hazardous Waste Management Rules, 2016. Waste that can be repurposed is sent to authorised end-users for utilisation and conversion into useful products. The remaining waste is sent for safe disposal at facilities authorised by the Pollution Control Board.
(d) Other Waste	Not Applicable

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.

Extended Producer Responsibility (EPR) applicable (Yes / No): Yes

Describe: Plastic Waste Management (Aligned with Principle 2 – Sustainable and Safe Products) Plastic waste generated from end products is disposed of under Extended Producer Responsibility (EPR).

The Company works with an agency authorised by the Central Pollution Control Board (CPCB) for waste collection and disposal.

Plastic waste is categorised into:

1. Multi-layer plastic – sent to CPCB-approved cement industries for co-processing.
2. Non-multi-layer plastic – disposed of through a certified plastic recycler.
3. Annual returns for plastic waste disposal are filed with the CPCB, ensuring 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 results communicated in public domain, provide the web-link.
202	Hexaconazole	10	Cradle to Grave	Yes	Yes	N.A.
202	Acetamiprid	0	Cradle to Grave	Yes	Yes	N.A.
202	Kresoxim methyl	3	Cradle to Grave	Yes	Yes	N.A.
202	1, 2, 4 Triazole	0	Cradle to Grave	Yes	Yes	N.A.
202	Metalaxyl	2	Cradle to Grave	Yes	Yes	N.A.
202	Metribuzin	8	Cradle to Grave	Yes	Yes	N.A.
202	Pendimethalin	10	Cradle to Grave	Yes	Yes	N.A.
202	Acephate	6	Cradle to Grave	Yes	Yes	N.A.

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
N.A.	N.A.	N.A.



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).

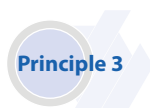
Indicate Input Material	Recycled or re-used input material to total material	
	FY25 Current Financial Year	FY24 Previous Financial Year
N.A.	0	0

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:

	FY25 Current Financial Year			FY24 Previous Financial Year		
	Reused	Recycled	Safely Disposed	Reused	Recycled	Safely Disposed
Plastics (including packaging)	0	1,442.46	0	0	1,380.95	0
E-waste	0	0	0	0	0	0
Hazardous Waste	0	0	61.72	0	0	42.75
Other Waste	0	0	0	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
N.A.	0



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	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	1577	1577	100	1577	100	0	0	0	0	0	0
Female	69	69	100	69	100	69	100	0	0	45	65.22
Total	1646	1646	100	1646	100	69	4.19	0	0	45	2.73
Other than Permanent employees											
Male	2249	2249	100	2249	100	0	0	0	0	0	0
Female	230	230	100	230	100	230	100	0	0	130	56.52
Total	2479	2479	100	2479	100	230	9.28	0	0	130	5.24

*Employees as at the end of the financial year





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	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	31	31	100	31	100	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	31	31	100	31	100	0	0	0	0	0	0
Other Than Permanent workers											
Male	1344	1344	100	1344	100	0	0	0	0	0	0
Female	48	48	100	48	100	48	100	0	0	0	0
Total	1392	1392	100	1392	100	48	3.45	0	0	0	0

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

Designation	FY25 (Current Financial Year)	FY24 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	0.24	0.18

Note: The financial figures for the period April 1, 2023 to March 31, 2024 have been restated to improve accuracy and clarity in reporting following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. Cost incurred on well-being measures as a % of total revenue of the company disclosed in the BRSR for the year ended March 31, 2024 was 0.22%.

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

Benefits	FY25 Current Financial Year			FY24 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Yes	100	100	Yes
ESI	2.03	-	Yes	3.07	-	Yes
Gratuity	100	100	Yes	100	100	Yes
Others	-	-	-	-	-	-

Accessibility of workplaces

3. Are the premises / offices of the entity accessible to differently abled employees and workers? (Yes/No) If not, whether any steps are being taken by the entity in this regard

Entity accessible to differently abled employees and workers(Yes / No): Yes

Any steps are being taken: Most of our working locations are accessible to differently abled persons. The Company is working towards further improvement on the same.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016 (Yes / No). If so, provide a web-link to the policy.

Entity has an equal opportunity policy(Yes / No): Yes

Web-Link: <https://www.rallis.com/TCOC>



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	N.A.	N.A.	N.A.	N.A.
Female	100%	100%	N.A.	N.A.
Total	100%	100%	N.A.	N.A.

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-Employees/Other than Permanent Employees and Workers are encouraged to share their concerns with their reporting managers, the HR department and members of the Senior Leadership Team. Apart from this, an Ethics and POSH escalation mechanism is also available including a third party helpline. The Company, on a regular basis, sensitises its employees on the same as well. It is mandatory for new employees to read, understand and affirm to the TCoC document as part of the induction program. Employees can raise their concerns to –
Other than Permanent Workers	i. ethics@rallis.com , posh@rallis.com
	ii. Independent Third Party Helpline - Integrity Matters at reportmyconcern@integritymatters.in
Permanent Employees	iii. Ethics Counsellors, POSH Committee Members
Other than Permanent Employees	iv. The Whistleblower channel The concerns received, are investigated by the authorised persons by gathering, validating and analysing the data. The observations and findings/recommendations are shared with the PEO (Principal Ethics Officer). Periodically, these concerns are reviewed by the Audit Committee member.

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

Category	FY25 Current Financial Year*			FY24 Previous Financial Year*		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total permanent Employees	1,646	0	0	1,620	0	0
- Male	1,577	0	0	1,558	0	0
- Female	69	0	0	62	0	0
Total permanent Workers	31	31	100	37	37	100
- Male	31	31	100	37	37	100
- Female	0	0	0	0	0	0

*Employees and Workers as at the end of the financial year





8. Details of training given to employees and workers:

Category	FY25 Current Financial Year*					FY24 Previous Financial Year*				
	On Health and safety measures					On Skill upgradation				
	Total (A)	Number (B)	% (B / A)	Number (C)	% (C / A)	Total (D)	Number (E)	% (E / D)	Number (F)	% (F / D)
Employees										
Male	1,577	1,577	100	848	54	1,558	1,558	100	1,011	65
Female	69	69	100	56	81	62	62	100	55	89
Total	1,646	1,646	100	904	55	1,620	1,620	100	1,066	66
Workers										
Male	31	31	100	25	81	37	37	100	37	100
Female	0	0	0	0	0	0	0	0	0	0
Total	31	31	100	25	81	37	37	100	37	100

*Employees and Workers as at the end of the financial year

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

Category	FY25 Current Financial Year			FY24 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees*						
Male	1,577	1,577	100	1,558	1,558	100
Female	69	69	100	62	62	100
Total	1,646	1,646	100	1,620	1,620	100
Workers*						
Male	31	31	100	37	37	100
Female	0	0	0	0	0	0
Total	31	31	100	37	37	100

*Employees and Workers as at the end of the financial year

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

Health and safety management system implemented by the entity (Yes / No) : Yes

Coverage system : The Safety & Health Management system covers activities across all manufacturing locations, offices, research laboratories and supply chain partners and ensures the protection of environment, health & safety of its employees, contractors, visitors and all other relevant stakeholders. The Company has also adopted Environment, Health & Safety Policy which can be accessed on the website at: <https://www.rallis.com/EHSPolicy>

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

Risk Management Process

Rallis India Limited has a comprehensive Risk Management Process in place, critical for preventing incidents, injuries, occupational diseases, and ensuring both emergency preparedness and business continuity.

Structured Risk Assessment & Management Process

Regularly reviewed and updated to ensure the mitigation of identified risks.



Hazard identification is carried out by a trained cross-functional team for both routine and non-routine activities.

Risk Assessment Tools and Techniques

Risk is assessed through various methods including:

1. Hazard Identification and Risk Assessment (HIRA)
2. Job Safety Analysis (JSA)
3. Standard Operating Procedures (SOP) (referred before starting any activity)
4. Identified hazards are addressed using a hierarchy of control approach to implement operational controls.
5. Advanced Risk Management Techniques
6. Process Hazard Analysis (PHA)
7. What-If Analysis
8. Failure Mode Effect Analysis (FMEA)

These techniques are applied on a case-to-case basis depending on the nature of the activity or hazard.

Hazard Identification and Mitigation

Key process hazards identified at the sites include the storage and handling of toxic chemicals (e.g., Ammonia, Bromine, Solvents) and flammable materials (e.g., fuel).

These hazards are managed through Quantitative Risk Assessment, HAZOP studies, and engineering controls.

Focus on Process Safety and Risk Management (PSRM)

Over the past four years, Ankleshwar and Dahej, Gujarat manufacturing units have been specifically working on Process Safety and Risk Management (PSRM) to address and mitigate process-related risks.

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

Work-related hazards are identified and addressed through daily plant rounds and cross-functional safety observation rounds. All employees can report unsafe conditions, incidents, and observations through an online safety portal. These reports and their resolutions are reviewed and tracked daily. During the risk assessment process, adequate controls are identified by a cross-functional team with participation from all work levels.

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

Yes, all the employees are covered under the Company's Medclaim Insurance Policy and Group Personal Accident Policy. In addition to this, workers are entitled to medical benefits through company-provided group insurance plans and statutory provisions under the Employees' State Insurance (ESI) Act.





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

Safety Incident/Number	Category	FY25	FY24
		Current Financial Year*	Previous Financial Year*
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.098	0
Total recordable work-related injuries	Employees	0	0
	Workers	8	2
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

*Including in the contract workforce

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

Rallis has established a Board-level Safety, Health, Environment and Sustainability (SHES) Committee, chaired by a Non-Executive, Independent Director. This Committee is responsible for reviewing and monitoring the Company's safety, health, environmental, and sustainability practices to ensure alignment with applicable laws, regulations, and industry standards. It also provides strategic direction and guidance to the Management, ensuring that safety and sustainability considerations are addressed in a timely and effective manner. All incidents are reported to the SHES Committee and are thoroughly investigated and analysed to prevent recurrence.

Rallis continues to strengthen its commitment to a safe and sustainable workplace through the following initiatives:

- Adoption of Voluntary Standards:** Implementation of frameworks such as Process Safety and Risk Management (PSRM), ISO 45001, and adherence to Responsible Care® guidelines.
- Benchmarking Practices:** Conducting internal benchmarking to identify best practices across the organisation, and external benchmarking of safety KPIs against industry leaders.
- Leadership Engagement:** Running the Safety Felt Leadership program for employees and business partners to reinforce safety ownership at all levels.
- Executive Oversight:** Monthly reviews by the Managing Director to evaluate the top five safety risks and corresponding mitigation plans.
- Health Surveillance:** Conducting customised medical check-ups based on employees' occupational risk profiles, along with access to appropriate medical facilities.
- Proactive Safety Tracking:** Utilising lead indicators under the Progressive Safety Index (PSI) to proactively monitor and enhance safety performance.
- Training and Awareness:** Equipping employees with the knowledge to recognise and mitigate potential hazards through continuous training.
- Digital Enablement:** Deploying digital tools such as e-learning modules, a data analysis portal, and an online reporting system for near misses, unsafe conditions, behavioral observations, injuries, and incident investigations.
- Cross-site Audits:** Performing regular safety audits across locations to share best practices and identify improvement opportunities.



10. **10 Golden Safety Rules and 2 principles:** Redefining and reinforcing the “10 Golden Safety Rules and 2 principles” to ensure clear communication of safety expectations across all stakeholders.

Rallis remains committed to identifying and implementing innovative solutions that enhance its safety culture, with the ultimate goal of achieving “zero harm.”

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

Assessment Type	FY25 Current Financial Year			FY24 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	N.A.	0	0	N.A.
Health & Safety	0	0	N.A.	0	0	N.A.

14. Assessments for the year:

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

All safety-related incidents are thoroughly investigated, and the learnings from these investigations are systematically shared across the organisation. This ensures the deployment of appropriate corrective actions aimed at preventing recurrence. The effectiveness of these corrective measures is verified during routine safety audits.

Significant risks and concerns identified through assessments of health and safety practices are addressed by applying the hierarchy of risk controls, ensuring that hazards are managed in a structured and effective manner—from elimination and substitution to engineering controls, administrative measures, and personal protective equipment.





Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of

(A) Employees and (B) Workers (Y/N):

Yes, Rallis has a scheme in place to provide Financial Assistance to the legal dependents of the permanent employees/workers in case of death while in service. In addition to this, the employees/workers are covered under the Group Personal Accident (GPA) Policy. The GPA Policy is also being extended to the contract employees working in manufacturing units and offices.

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 monitors and tracks the compliance related to statutory dues by contractors supplying third party resources as a part of regular checks while processing the invoices. Periodic audits are also conducted to ensure compliance.

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	
FY25 Current Financial Year	FY 24 Previous Financial Year	FY25 Current Financial Year	FY 24 Previous Financial Year
Nil	Nil	Nil	Nil

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

No

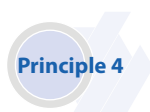
5. Details on assessment of value chain partners:

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

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

The Company conducts regular Environment, Health and Safety (EHS), system and regulatory audits of third-party service providers and their warehouses to ensure compliance with established processes and regulatory requirements. Regular follow-ups are carried out to verify the implementation of corrective actions and ensure sustained adherence to compliance standards.





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

Essential Indicators

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

The Company identifies and engages with various stakeholders with the intention of understanding and addressing their expectations and developing short, medium and long-term strategies.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (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
Shareholder	No	Annual General Meeting, Shareholder meets, email, Stock Exchange (SE) intimations, investor/analysts meet/ conference calls, annual report, quarterly results, media releases and Company/SE website	As per need meetings are conducted. Generally Annual meetings takes place.	Share price appreciation, dividends, profitability and financial stability, robust ESG practices, climate change risks, cyber risks, growth prospects
Employee	No	Senior leaders communication/talks/ forum, Employee Communication (CEO Online), goal setting and performance appraisal meetings/ review, arbitration/ union meetings, wellness initiatives, engagement survey, email, intranet, websites, poster campaigns, circulars, quarterly publication and newsletters	Ongoing	Responsible Care (RC), innovation, operational efficiencies, improvement areas, long-term strategy plans, training and awareness, responsible marketing, brand communication, health, safety and engagement initiatives
Customer	No	Website, distributor/retailer/direct customer/MD, senior leader-customer meets/visits, customer plant visits, MD's club, Dealers meet, focus group discussion, trade body membership, complaints management, helpdesk, conferences, customer surveys and NPS	Ongoing	Product quality and availability, responsiveness to needs, after sales service, responsible guidelines/ manufacturing, climate change disclosures, safety awareness and safe use of agrochemicals
Suppliers/ Partners	No	Prequalification/vetting, communication and partnership meets, plant visits, MoU and framework agreements, professional networks, contract management/review, on site presentations, satisfaction surveys	Ongoing	Quality, timely delivery and payments, ESG consideration (sustainability, safety checks, compliances, ethical behaviour), ISO and OHSAS standards, collaboration and digitalisation opportunities





Stakeholder Group	Whether identified as Vulnerable & Marginalised 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	No	Advocacy meetings with local/state/ National Government and ministries, seminars, media releases, conferences, membership in local enterprise partnership and industry bodies	Ongoing	Strong ESG practices (climate change roadmap, frameworks for sustainability and beyond compliance and RC, changes in regulatory frameworks, skill and capacity building, employment, environmental measures), policy advocacy, timely contribution to exchequer/ local infrastructure, proactive engagement
Communities	Yes	Focussed Group Discussions with Communities/local authorities/location heads, community visits and projects, partnership with NGOs, volunteerism	Ongoing	Natural Resource Management, community development, livelihood support, disaster relief, support of the UN SDGs, Education, Skill Development, Model Tribal village etc

Leadership Indicators

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

The Company's management regularly interacts with key stakeholders i.e. investors, customers, suppliers, employees etc. The Company has a Safety, Health, Environment & Sustainability Committee and CSR Committee that updates the progress of actions to the Board and takes inputs periodically.

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.

Used (Yes/No) : Yes

Details: Through materiality assessment, we engage with our stakeholders in terms of identifying and prioritising the issues pertaining to economic, environmental and social topics. (For further details, please refer to the section on Stakeholder Engagement on pages 28-29 of the Integrated Report)

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

Regular meetings and interactions are planned to understand the concern and accordingly actions are planned. Rallis' CSR head visits the marginalised stakeholders along with CSR partners and concerned team members every quarter to understand the needs and priorities and accordingly make necessary changes to the implementation plan.





Principle 5

Businesses should respect and promote human rights

Essential Indicators

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

Category	FY25 Current Financial Year			FY24 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	1,646	1,133	69	1,620	614	38
Other than permanent	2,479	0	0	2,192	955	44
Total Employees	4,125	1,133	27	3,812	1,569	41
Workers						
Permanent	31	31	100	37	37	100
Other than permanent	1,453	1,344	92	1,249	460	37
Total Workers	1,484	1,375	93	1,286	497	39

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

Category	FY25 Current Financial Year					FY24 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees*										
Permanent										
Male	1,577	0	0	1,577	100	1,558	0	0	1,558	100
Female	69	0	0	69	100	62	0	0	62	100
Other than Permanent										
Male	2,249	0	0	2,249	100	1,962	0	0	1,962	100
Female	230	0	0	230	100	230	0	0	230	100
Workers*										
Permanent										
Male	31	0	0	31	100	37	0	0	37	100
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	1,344	0	0	1,344	100	1,173	0	0	1,173	100
Female	48	0	0	48	100	76	0	0	76	100

*Employees and workers as at the end of the financial year.





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

a. Median remuneration / wages:

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹ in lakh)	Number	Median remuneration/ salary/ wages of respective category (₹ in lakh)
Board of Directors (BoD)	6*	26.16 [‡]	1	36.6 [‡]
Key Managerial Personnel	2*	144.97	1	234.21
Employees other than BoD and KMP	2,149 [‡]	6.8	100	5.29
Workers	36	8.43	00	00

*MD & CEO included in both i.e. BoD and KMP

[‡]Includes sitting fees

[‡]Includes employees left during the year

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

Safety Incident/Number	FY25	FY24
	Current Financial Year	Previous Financial Year
Gross wages paid to females as % of total wages	5%	5%

Note: The financial figures for the period April 1, 2023 to March 31, 2024 have been restated to improve accuracy and clarity in reporting. This revision follows the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum for BRSR Core. Gross wages paid to females as % of total wages as disclosed in the BRSR for the year ended March 31, 2024 was 5%.

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. Business and Human Rights Policy has been adopted by the Company and driven by the Ethics team. The Audit Committee of the Board has an oversight on the progress

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

The Company has a policy in place for Business and Human Rights. It is committed to maintaining a safe and harmonious business environment and workplace for all individuals, and believes that every workplace should be free from harassment and other unsafe or disruptive conditions. To support this commitment, the Company has established an ethics framework comprising a team of ethics counsellors to address grievances related to ethics and human rights, as well as a team of POSH (Prevention of Sexual Harassment) committee members to handle related issues. Additionally, a third-party helpline is also available for grievance redressal.

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

Complaint Type	FY25 Current Financial Year			FY24 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at Workplace	4	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:

Safety Incident/Number	FY25	FY24
	Current Financial Year	Previous Financial Year
Total Complaints reported under the Sexual Harassment on of Women at Workplace (Prevention, prohibition and Redressal) Act, 2013 (POSH)	0	0
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.

- (i) An independent Internal Committee (IC) drawn from cross-functional/location employees, follows the process/guidelines as per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
- (ii) The Whistleblower Policy ensures that no unfair treatment is meted out to a Whistleblower by virtue of his/her having reported a Protected Disclosure under the policy. The Company, as a matter of policy, condemns any form of discrimination, harassment, victimisation, or any other unfair employment practice against Whistleblowers. Complete protection will be provided to Whistleblowers against any unfair practices such as retaliation, threats or intimidation, termination or suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or any other direct or indirect use of authority to obstruct the Whistleblower's right to continue performing his/her duties, including making further Protected Disclosures.

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

Yes, the Company has incorporated specific clauses from its TCoC into its business agreements, contracts, and purchase orders.

Human Rights form a part of TCoC.

10. Assessments for the year:

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

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.

Business and Human Rights Policy was adopted in FY 2021-22. So far there have been NIL grievances

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

None

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, Most of our working locations are accessible to differently abled persons

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
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.

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, in the following format:

Parameter	FY25 Current Financial Year	FY24 Previous Financial Year
From renewable sources (in Gigajoules)		
Total electricity consumption (A)	15,569.56	14,844
Total fuel consumption (B)	1,75,595.14	1,73,513
Energy consumption through other sources (C)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	1,91,164.0	1,88,357
From non-renewable sources (in Gigajoules)		
Total electricity consumption (D)	1,28,785.37	1,37,053
Total fuel consumption (E)	2,45,985.80	2,45,887
Energy consumption through other sources (F)	0.00	0.00
Total energy consumed from non-renewable sources (D+E+F)	3,74,771.17	3,82,940
Total energy consumed (A+B+C+D+E+F)	5,65,935.86	5,71,297
Energy intensity per rupee of turnover	0.000021	0.000022
(Total energy consumed / Revenue from operations)		
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.000439	0.000442
(Total energy consumed / Revenue from operations adjusted for PPP)*		
Energy intensity in terms of physical output - Production in GJ/ MT [#]	16.77	17.70
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by IMF for India which is 20.66. The intensity adjusted for PPP has been restated following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. The PPP factor has been sourced from IMF database. The restatement has led to a decrease of 9.70% in the reported value for the intensity adjusted for PPP for FY 2023-24.

[#]Since Rallis India Limited, has two different types of businesses, namely, crop care and seeds processing, wherein the physical output is reported in different units of measurement, hence, the data for intensity in terms of physical output (tonnes of production) is reported for the Crop Care business which contributes to 97.4% of our energy consumption. The energy intensity in terms of physical output for our seeds processing business is 0.87 GJ/ MT of seeds processed for FY 2023-24 and 1.05 GJ/ MT of seeds processed for FY 2024-25

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

Assurance has been carried out (Yes / No) : Yes

Name of external agency: KPMG Assurance and Consulting Services LLP

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.

Have sites? (Yes / No): No

Targets achieved? (Yes / No) : N.A.

In case targets have not been achieved, provide the remedial action taken, if any: Not Applicable

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

Parameter	FY25 Current Financial Year	FY24 Previous Financial Year
Water withdrawal by source (in kilolitres)[®]		
(i) Surface water	0	0
(ii) Groundwater	3,377.38	2,022.70
(iii) Third party water	3,19,478.20	3,23,311.30
(iv) Seawater / desalinated water	0	0





Parameter	FY25 Current Financial Year	FY24 Previous Financial Year
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	3,22,855.58	3,25,334.00
Total volume of water consumption (in kilolitres)	2,64,512.18	2,75,660.73
Water intensity per rupee of turnover	0.0000099	0.00001041
(Total Water consumption / Revenue from operations)		
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)*	0.0002052	0.0002381
Water intensity in terms of physical output KL/MT [#]	7.79	8.55
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

*The water withdrawal by source has been recategorised and restated for accuracy and comparability. The Water withdrawal from Groundwater and Water withdrawal from third party as disclosed in the BRSR for the year ended March 31, 2024 was 0 kL and 325,334 kL, respectively

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by IMF for India which is 20.66. The intensity adjusted for PPP has been restated following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. The PPP factor has been sourced from IMF database. The restatement has led to a decrease of 9.70% in the reported value for the intensity adjusted for PPP for FY 2023-24.

[#]Since Rallis India Limited, has two different types of businesses, namely, crop care and seeds processing, wherein the physical output is reported in different units of measurement, hence, the data for intensity in terms of physical output (tonnes of production) is reported for the Crop Care business which contributes to more than 96% of our water consumption. The water consumption intensity in terms of physical output for our seeds processing business is 0.40 kL/ MT of seeds processed for FY 2023-24 and 0.62 kL/ MT of seeds processed for FY 2024-25.

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.

Has been carried out by an external agency (Yes / No): Yes

Name of external agency: KPMG Assurance and Consulting Services LLP

4. Provide the following details related to water discharged:

Parameter	FY25 Current Financial Year	FY24 Previous Financial Year
(i) To Surface water		
- No Treatment	--	--
- With treatment –please specify level of treatment	--	--
(ii) To Ground water		
- No Treatment	--	--
- With treatment –please specify level of treatment	--	--
(iii) To Sea		
- No Treatment	--	--
- With treatment –please specify level of treatment	--	--
(iv) Sent to third parties		
- No Treatment	--	--
- With treatment –With Primary,Secondary & tertiary treatment	48,901.38	49,673.27
- With treatment (Primary treatment)	9,442.30	--
(V) Others		
- No Treatment	--	--
- With treatment –please specify level of treatment	--	--
Total water discharged (in kilolitres)	58,343.68	49,673.27

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.

Assurance has been carried out by an external agency(Yes / No) : Yes

Name of external agency: KPMG Assurance and Consulting Services LLP

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation. Mechanism implemented?(Yes / No): Yes

Details: The Company is working towards making all its manufacturing units as Zero liquid discharge units. So far, Ankleshwar, Dahej CZ and Akola have developed the capability for 100% recycle of the treated water.



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

Parameter	Please specify unit	FY25	FY24
		Current Financial Year	Previous Financial Year
NO _x	MT	31.36	23.92
SO _x	MT	24.08	29.94
Particulate matter (PM)	MT	20.39	27.09
Persistent organic pollutants matter (POP)		N.A.	N.A.
Volatile organic compounds (VOC)		N.A.	N.A.
Hazardous air pollutants (HAP)		N.A.	N.A.
Others – please specify		N.A.	N.A.

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.

Assurance has been carried out by an external agency(Yes / No) : Yes

Name of external agency: KPMG Assurance and Consulting Services LLP

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

Parameter	Unit	FY25	FY24
		Current Financial Year	Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	30,896.35	29,021.76
Total Scope 2 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	26,007.49	27,258.22
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 CO ₂ equivalent/ Turnover (₹)	0.0000021	0.0000021
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 CO ₂ equivalent/ USD turnover adjusted for PPP	0.0000441	0.0000439
Total Scope 1 and Scope 2 emission intensity in terms of physical output#	Metric tonnes of CO ₂ equivalent/ MT of production	1.69	1.75
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Metric Tonne/₹	-	-

For estimation of Scope 1 GHG emissions, we have referred 2006 IPCC Guidelines for National Greenhouse Gas Inventories and IPCC Fifth Assessment Report for GWP values. For estimation of scope 2 GHG emissions, the emission factors prescribed as per CO₂ Baseline Database for the Indian Power Sector, published by Central Electricity Authority (CEA), Ministry of Power, Government of India, has been considered.

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by IMF for India which is **20.66**. The intensity adjusted for PPP has been restated following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. The PPP factor has been sourced from IMF database. The restatement has led to a decrease of 9.70% in the reported value for the intensity adjusted for PPP for FY 2023-24.

#Since Rallis India Limited, has two different types of businesses, namely, crop care and seeds processing, wherein the physical output is reported in different units of measurement, hence, the data for intensity in terms of physical output (tonnes of production) is reported for the Crop Care business which contributes to 97.4% of our Scope 1 and Scope 2 GHG emissions. The Scope 1 and Scope 2 GHG emissions intensity in terms of physical output for our seeds processing business is 0.08 tCO₂e/ MT of seeds processed for FY 2023-24 and 0.11 tCO₂e/ MT of seeds processed for FY 2024-25.

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

Assurance has been carried out by an external agency (Yes / No): Yes

Name of external agency: KPMG Assurance and Consulting Services LLP





8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details. Have project?(Yes / No): Yes

Details: Yes, Yes, Carbon abatement project done with external expert agency in FY 2021-22 to identify and evaluate various CO₂ reduction projects to meet Company's overall objective of reducing 30% absolute carbon emission by 2030

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

Parameter	FY25 Current Financial Year	FY24 Previous Financial Year
Total Waste generated (in metric tonnes)		
Plastic waste (A)	346.45	381.95
E-waste (B)	00	0.00
Bio-medical Waste (C)	0.009	0.011
Construction and demolition waste (D)	00	0.00
Battery Waste (E)	5.12	5.35
Radioactive Waste (F)	0.0	0.00
Other Hazardous waste. Please specify, if any. (G)	37,846.89	35,665
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	2,117.44	2,241
Total (A + B + C + D + E + F + G + H)	40,315.91	38,293
Waste intensity per rupee of turnover (Total Waste generated / Revenue from operations)	0.000001514	0.000001446
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste generated / Revenue from operations adjusted for PPP)*	0.0000313	0.0000299
Waste intensity in terms of physical output*	1.21	1.19
Waste intensity (optional)-the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	12,992.55	13,525.97
(ii) Re-Used	0.00	0.00
(iii) Other recovery operations	3,096.41	2,825.42
Total	16,088.97	16,350.39
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	15,097.05	14,895.13
(ii) Landfilling	7,525.72	4,813.01
(iii) Other disposal operations	1,604.23	2,235.40
Total	24,227.01	21,943.54

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by IMF for India which is **20.66**. The intensity adjusted for PPP has been restated following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. The PPP factor has been sourced from IMF database. The restatement has led to a decrease of 9.70% in the reported value for the intensity adjusted for PPP for FY 2023-24.

*Since Rallis India Limited, has two different types of businesses, namely, crop care and seeds processing, wherein the physical output is reported in different units of measurement, hence, the data for intensity in terms of physical output (tonnes of production) is reported for the Crop Care business which contributes more than 98% of our waste generation. The waste intensity in terms of physical output for our seeds processing business is 0.04 MT / MT of seeds processed for FY 2023-24 and 0.05 MT/ MT of seeds processed for FY 2024-25.

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

Assurance has been carried out by an external agency(Yes / No): Yes

Name of external agency: KPMG Assurance and Consulting Services LLP



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 has implemented a robust system for managing non-toxic wastewater generated from various sources, including manufacturing processes, canteen facilities, employee amenities, cooling towers, and boiler blow-down. This wastewater is treated in a well-equipped Effluent Treatment Plant (ETP) that includes primary, secondary, and tertiary treatment processes, followed by a Reverse Osmosis (RO) system. The tertiary treated effluent is either recycled through the RO system or discharged to a Common Effluent Treatment System (CETP), in compliance with regulatory norms.

Aqueous effluent from processes characterised by low Chemical Oxygen Demand (COD) and high Total Dissolved Solids (TDS) is directed to a Multiple Effect Evaporator (MEE). The condensate from the MEE is either treated further in the ETP or recycled/reused, depending on its quality. From industrial processes streams containing high contents of salts or Organic load shall be segregated at evaporators (Inhouse or External CMEE) after primary treatment.

Solid and hazardous waste management practices include:

1. Sludge generated from the ETP and evaporator units is disposed of at authorised secured landfill sites.
2. High calorific and high TDS hazardous waste is processed by authorised co-processors, including facilities in the cement industry for energy recovery.
3. Spent acids are sent to authorised end-users for recycling and repurposing into useful products.
4. Aqueous and organic waste is safely disposed of through authorised common incineration systems.

In line with our commitment to environmental stewardship, the Company has discontinued the production of highly toxic red triangle-labeled products, in accordance with the Insecticides Act. As a result, the overall toxicity of our product portfolio and waste output remains relatively low.

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.
1	N.A.	N.A.	N.A.

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
N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

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	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1	The Company is in compliance with applicable environment regulations during the period of FY 2024-25	N.A.	N.A.	N.A.





Leadership Indicators

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

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

(i) **Name of the area :** Maharashtra and Gujarat Industrial Area, Seeds and R&D facility in Telangana and Karnataka

(ii) **Nature of operations :** Agrochemicals Manufacturing and Seeds Processing

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

Parameter	Treatment	FY25 Current Financial Year	FY24 Previous Financial Year
Water withdrawal by source (in kilolitres)			
(i) Surface water	KL	--	--
(ii) Ground Water	KL	3,377.38	2,022.70
(iii) Third Party Water	KL	2,92,203.20	2,80,613.30
(iv) Sea Water/desalinated Water	KL		--
(v) Others	KL		--
Total Volume of Water Withdrawal(In Kilolitres)	KL	2,95,580.58	2,82,636.00
Total Volume of Water Consumption (In Kilolitres)	KL	2,39,136.08	2,36,452.55
Water intensity per rupee of turnover (water consumed / revenue from operations)	KL/INR Turnover	0.0000090	0.0000089
Water intensity (optional) – the relevant metric may be selected by the entity [#]	KL/MT of production	7.01	7.30
Water discharge by destination and level of treatment (in kilolitres)			
(i) To Surface water			
- No Treatment	KL		--
- With treatment –please specify level of treatment	KL		--
(ii) To Ground water			
- No Treatment	KL		--
- With treatment –please specify level of treatment	KL		--
(iii) To Sea			
- No Treatment	KL		--
- With treatment –please specify level of treatment	KL		--
(iv) Sent to third parties			
- With primary treatment	KL	9,442	--
- With treatment –Primary, Secondary and Tertiary treatment	KL	47,002.50	46,183.45
(V) Others			
- No Treatment	KL		--
- With treatment –please specify level of treatment	KL		--
Total water discharged (in kilolitres)	KL	56,444.50	46,183.45

^{*}The water withdrawal by source has been recategorized and restated for accuracy and comparability. The Water withdrawal from Groundwater and Water withdrawal from third party as disclosed in the BRSR for the year ended March 31, 2024 was 0 kL and 282,636 kL, respectively

[#]Since Rallis India Limited, has two different types of businesses, namely, crop care and seeds processing, wherein the physical output is reported in different units of measurement, hence, the data for intensity in terms of physical output (tonnes of production) is reported for the Crop Care business which contributes to more than 96% of our water consumption. The water consumption intensity in water stress areas in terms of physical output for our seeds processing business is 0.40 kL/ MT of seeds processed for FY 2023-24 and 0.62 kL/ MT of seeds processed for FY 2024-25.

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.

Has been carried out by an external agency (Yes / No): YES

Name of external agency: KPMG Assurance and Consulting Services LLP



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

Parameter	Unit	FY25 Current Financial Year	FY24 Previous Financial Year
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	7,223.45	10,441
MT/Rs Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent/rupees turnover	0.00000027	0.00000039
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO ₂ equivalent/production of crop care	0.219	0.30

Note 1. India GHG program 2016 was referred for emission factors.

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

Has been carried out by an external agency(Yes / No): Yes

The Scope 3 emissions reported include the following categories:

Upstream emissions:

Category 04- Upstream transportation and distribution – Emissions from inbound logistics.

Category 06-Business Travel – Emissions from air, road, and rail travel.

Category 07-Employee Commute – Emissions from shift buses.

Category 08 - Upstream Leased Assets – Emissions from electricity and fuel consumption in leased based depots and offices.

Downstream emissions:

Category 09 - Downstream Transportation and Distribution – Emissions from outbound logistics.

Name of external agency: KPMG Assurance and Consulting Services LLP

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

Not Applicable

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Integrated Waste Management	Converting Hazardous waste like Spent Sulphuric Acid, Sodium Sulphate into useful product with partnership with authorised end users Disposal of Hazardous waste to Cement industry for co-processing (as a alternate fuel / raw material)	Conservation of Natural resources

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

Rallis has designed Business Continuity Plans (BCP) to help the Company to recover from a disruption in production activity. Specifically, the objectives of BCP for Manufacturing plants are to identify various threats that can disrupt business operations. Identify advanced arrangements and procedures that will enable the team to respond quickly to an emergency event and ensure continuous operations of critical business functions. Reduce employee injury or loss of life and minimise damage and losses.





Protect essential facilities, equipment, vital records, and other assets. Identify teams which would need to respond to a crisis and describe specific responsibilities. Facilitate effective decision-making to ensure that operations are restored in a timely manner. Identify alternative course of action to minimise and/or mitigate the effects of the crisis and shorten the response time. Quantify the impact of any kind of event in terms of money, time, business and workforce. Recover quickly from an emergency event and resume full-scale manufacturing of products in a timely manner. Maintain the quality of manufactured goods and products, protect our customer base and brand during an emergency event

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

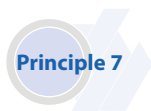
No such incident has occurred. We provide awareness and training to the farmers to ensure proper handling and uses of Agro chemical products.

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

18 critical value chain partners were identified for the manufacturing units. 100% were assessed for environmental impact

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

- By the listed entity - NIL
- By the top ten (in terms of value of purchases and sales, respectively) value chain partners - NIL



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.

6

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	Crop Life India (CLI)	National
2	Confederation of Indian Industry (CII)	National
3	Bombay Chambers of Commerce and Industry (BCCI)	National
4	Federation of Seeds Industries of India (FSII)	National
5	IMC Chamber of Commerce and Industry	National
6	Indian Chemical Council (ICC)	National

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

Name of authority	Brief of the case	Corrective action taken
N.A.	N.A.	N.A.



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
1	Use of drone in agriculture	Through Industry bodies	-	-	-
2	Recycling of plastic containers	Through Industry bodies	Yes	-	-
3	Safe use of agrochemicals by farmers	Through Industry bodies	-	-	-

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.

Project Name	SIA Notification	Date Notification	Conducted by independent	Result Communicated	Web link
N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in FY (In ₹)
1	N.A.	N.A.	N.A.	0	0	0

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

The Company has a process to receive and redress concerns/grievances received from the community. A site-level committee consisting of members from various departments is formed which receives the concerns (written/verbal) and works towards its redressal. A joint field visit/investigation is done and the concern is addressed appropriately in a timely manner. The concerns are recorded and tracked for closure. In addition, the Company proactively engages with the community as a part of the development work. Throughout the year, a number of informal and formal sessions are conducted which help interactions with the community apart from programme- specific meetings to facilitate working together. There is a targeted approach for engaging with various sections viz. youth, women and community leaders. Senior leadership interacts with the community regularly.

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

Parameter	FY25 Current Financial Year	FY24 Previous Financial Year
Directly sourced from MSMEs/small producers	18.30%	11.87%
Directly from within India	84.35%	78.52%

Note: The financial figures for the period April 1, 2023 to March 31, 2024 have been restated to improve accuracy and clarity in reporting following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. Input material Directly sourced from MSMEs/small producers as a % of total purchases and Input material Directly sourced from within India as % of total purchases as disclosed in the BRSR for the year ended March 31, 2024 was 15.91% and 71.21% respectively.





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	FY25	FY24
	Current Financial Year	Previous Financial Year
Rural	-	-
Semi-urban	4.0%	3.9%
Urban	20.3%	20.4%
Metropolitan	75.7%	75.7%

(Place to be categorised as per RBI Classification System - rural/semi-urban/urban/Metropolitan) Leadership Indicators

Note: The financial figures for the period April 1, 2023 to March 31, 2024 have been restated to improve accuracy and clarity in reporting following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core. The Job creation in semi urban area, Job creation in urban, Job creation in metropolitan as disclosed in the BRSR for the year ended March 31, 2024 were 35.3%, 39.4% and 25.4% respectively.

Leadership Indicators

1. **Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments**

Negative Social Impact	Corrective Action
N.A.	N.A.

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

S. No.	State	Aspirational District	Amount spent (₹)
1	Maharashtra	Dharashiv (Osmanabad)	33,87,000
2	Gujarat	Narmada	78,18,000

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

No – Procurement is done based on competitiveness, however, as per the affirmative policy, we encourage marginalised/vulnerable groups

- (b) **From which marginalised /vulnerable groups do you procure?**

Scheduled Caste/Scheduled Tribe category, if available and competitive

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

2.49

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:**

Intellectual Property	Owned Acquired	Benefit Shared	Calculate Benefit Share
N.A.	N.A.	N.A.	N.A.

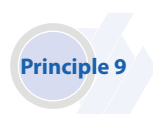
5. **Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.**

Authority Name	Brief Case	Corrective Action
N.A.	N.A.	N.A.



6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	C-Safe	3,210	18.84
2	Jal dhan - Water harvesting and conservation	1,95,893	24
3	RUBY - Educational initiative	13,733	76.87
4	Rural development	34,093	19.2
5	TaRa - Skilling initiative	804	91.54
6	Unnat Gram	4,414	100



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.

We print the customer care contact number and email ID on each pack label to address customer queries and complaints. The Marketing Team manages the customer care cell and responds to complaints received through these channels. Additionally, we also receive complaints related to application, product, and packaging quality through the sales team, which are logged into e-Sparsh (Digital App) and addressed accordingly. Complaints regarding product quality and packaging are escalated to the Quality Assurance team for investigation and resolution. The Quality Assurance team investigates the complaints and provides a report, including root cause analysis and corrective actions, to the respective sales team.

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

Services	As a percentage to total turnover
Environmental and social parameters relevant to the product	0
Safe and responsible usage	100
Recycling and/or safe disposal	0

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

Complaint Type	FY25 Current Financial Year			FY24 Previous Financial Year		
	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	--	0	0	--
Advertising	0	0	--	0	0	--
Cyber Security	0	0	--	0	0	--
Delivery of essential services	0	0	--	0	0	--
Restrictive trade practices	0	0	--	0	0	--
Unfair trade Practices	0	0	--	0	0	--
Others	0	0	--	0	0	--





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

Services	Number	Reasons for recall
Voluntary Recall	0	N.A.
Forced Recall	0	N.A.

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.

Policy available (Yes/No): Yes, The Company has detailed framework on cyber security and risks related to data privacy.
Web Link: <https://www.rallis.com/privacy-policy>

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

The cyber security for the Company has been outsourced and managed by a leading IT services company. The regular reviews are conducted, and corrective actions are taken to improve the cyber security posture. Data privacy requirements are being evaluated with respect to proposed personal data privacy law. The actions will be taken as per data privacy law.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches:** 0
- Percentage of data breaches involving personally identifiable information of customers:** 0
- Impact, if any, of data breaches:** N.A.

Leadership Indicators

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

Yes, Information relating to all products of the company are available on the website at www.rallis.com. Additionally, It is also available on the "Rallis Krishi Samadhan" – an app and various social media platforms such as face book, YouTube and Instagram.

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

The Company conducts meetings with the consumers including farmers on field days whereby they are educated about the correct dosage, time of application as well as correct methods to use the company products. Further, products leaflets are also provided in various languages with each package.

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

Not Applicable

4. Does the entity display product information on the product over and above what is mandated as per local laws? 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?

Product Information Over and Above (Yes / No / Not Applicable) : Yes

Details: The Company specifies products information as per regulations and carries out a survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation.

Survey carried out (Yes / No): Yes



Independent Practitioners' Limited Assurance Report

To the Board of Directors of Rallis India Limited

Limited Assurance report on select sustainability disclosures in the Integrated Annual Report

Assurance report on select sustainability disclosures in the Integrated Annual Report prepared in accordance with the Business Responsibility and Sustainability Reporting (BRSR) framework and with reference to the Global Reporting Initiative (GRI) Standards 2021 (together called 'Identified Sustainability Information' (ISI)) of Rallis India Limited (the 'Company') for the period from April 1, 2024 to March 31, 2025.

Opinion

We have performed an assurance engagement on the Identified Sustainability Information (ISI) as detailed in the table below:

Identified Sustainability Information (ISI) subject to assurance	Period subject to assurance	Page number in the Integrated Annual Report	Reporting criteria
Select disclosures in GRI Standards and BRSR attributes (which are not part of BRSR Core) (refer Annexure – 1)	1 April 2024 to 31 March 2025	4 to 66, 138 to 179 and 284 to 286	<ul style="list-style-type: none"> - GRI Standards 2021 - Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR) - World Resource Institute (WRI) / World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol - Guidance note for BRSR format issued by SEBI

This engagement was conducted by a multidisciplinary team including assurance practitioners, engineers and environmental and social professionals.

Based on the procedures performed and evidence obtained, nothing has come to our attention to causes us to believe that the Company's Identified Sustainability Information on 4 to 66, 138 to 179 and 284 to 286 of the Integrated Annual Report relating to select disclosures in GRI Standards and BRSR attributes (which are not part of BRSR Core) for the year ended 31 March 2025, is not prepared, in all material respects, in accordance with GRI Standards (2021) and basis of preparation set out in Section A: General Disclosures 13 of "Business Responsibility and Sustainability Report" of the Integrated Annual Report.

Basis for conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* and ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under those standards are further described in the "Our responsibilities" section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

KPMG Assurance and Consulting Services LLP ("the Firm") applies International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, issued by the IAASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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





Other information

The Company's management and the Board of Directors are responsible for the other information. The other information comprises the information included in the Company's Integrated Annual Report (but does not include the select BRSR attributes and disclosures in GRI Standards assurance report thereon).

Additionally, we have performed a reasonable assurance engagement on BRSR Core attributes and issued an independent assurance report on May 28, 2025. Our report thereon is included with the other information.

Our limited assurance conclusion on the select disclosures in GRI Standards and BRSR attributes does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our assurance report of the select disclosures in GRI Standards and BRSR attributes, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the select disclosures in GRI Standards and BRSR attributes, our knowledge obtained in the assurance, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of this reasonable assurance report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Intended use or purpose

The ISI and our limited assurance report are intended for users who have reasonable knowledge of the disclosures in GRI Standards and BRSR attributes, the reporting criteria and ISI and who have read the information in the ISI with reasonable diligence and understand that the ISI is prepared and assured at appropriate levels of materiality.

Our opinion is not modified in respect of this matter.

Management's responsibilities for Identified Sustainability Information (ISI)

The management of the Company are responsible for:

- designing, implementing and maintaining internal control relevant to the preparation of the Identified Sustainability Information that is free from material misstatement, whether due to fraud or error;
- selecting or developing suitable criteria for preparing the Identified Sustainability Information and appropriately referring to or describing the criteria; and
- preparing, fairly stating and properly calculating the Identified Sustainability Information in accordance with the reporting criteria.
- ensuring the reporting criteria is available for the intended users with relevant explanation;
- establishing targets, goals and other performance measures, and implementing actions to achieve such targets, goals and performance measures;
- providing the details of the management personnel who takes ownership of the ISI disclosed in the report;
- ensuring compliance with law, regulation or applicable contracts;
- making judgements and estimates that are reasonable in the circumstances;
- identifying and describing any inherent limitations in the measurement or evaluation of ISI covered by assurance in accordance with the reporting criteria;
- preventing and detecting fraud;
- selecting the content of the ISI, including identifying and engaging with intended users to understand their information needs;
- informing us of other information that will be included with the ISI;
- supervision of other staff involved in the preparation of the ISI



Those charged with governance are responsible for overseeing the reporting process for the Company's ISI.

Inherent limitations

The preparation of the Company's sustainability information requires the management to establish or interpret the criteria, make determinations about the relevance of information to be included, and make estimates and assumptions that affect the reported information.

Measurement of certain amounts and disclosures in GRI Standards and BRSR attributes, some of which are estimates, is subject to substantial inherent measurement uncertainty, for example GHG footprint, water footprint, energy footprint. Obtaining sufficient appropriate evidence to support our opinion does not reduce the uncertainty in the amounts and metrics.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain a limited assurance about whether the ISI is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to Directors of Rallis India Limited.

Summary of the work we performed as the basis for our conclusion

We exercised professional judgement and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence that is sufficient and appropriate to provide a basis for limited assurance conclusion.

Our procedures selected depended on our understanding of the information covered by limited assurance and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, we:

- assessed the suitability of the criteria used by the Company in preparing the information covered by limited assurance;
- interviewed senior management and relevant staff at corporate and selected locations concerning policies for occupational health and safety, and the implementation of these across the business;
- through inquiries, obtained an understanding of the Company's control environment, processes and information systems relevant to the preparation of the information covered by limited assurance, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;
- made inquiries of relevant staff at corporate and selected locations responsible for the preparation of the Information covered by limited assurance;
- applied analytical procedures, as appropriate;
- recalculated the ISI covered by limited assurance based on the criteria; and
- evaluated the overall presentation of the ISI covered by limited assurance to determine whether it is consistent with the criteria and in line with our overall knowledge of, and experience with, the Company's systems and processes.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.





Exclusions:

Our assurance scope excludes the following and therefore we will not express a conclusion on the same:

- Any form of review of the commercial merits, technical feasibility, accuracy, compliance with applicable legislation for the project, and accordingly we will express no opinion thereon. We will also not be required to verify any of the judgments and commercial risks associated with the project, nor comment upon the possibility of the financial projections being achieved. The Company's statements that describe the strategy, progress on goals (other than those listed under the scope of assurance), expression of opinion, claims, belief, aspiration, expectation, aim to future intention provided by the Company, and assertions related to Intellectual Property Rights and other competitive issues.
- Operations of the Company other than those mentioned in the "Scope of Assurance".
- Aspects of the BRSR and GRI attributes, and the data/information (qualitative or quantitative) other than the ISI.
- Data and information outside the defined reporting period i.e., 1 April 2024 to 31 March 2025.

For KPMG Assurance and Consulting Services LLP

Apurba Mitra

Partner

Date: 28 May 2025

Place: Kolkata



Annexure – 1

Select BRSR Core and GRI attributes

GRI Indicator	BRSR Linkage	Type of Assurance
303-3-b-(i-iv), 303-4-a-(i-ii) Water withdrawal	P6 L1 - Water withdrawal, consumption, and discharge in areas of water stress (in kiloliters)	Limited
303-1-(a), 303-2-(a), 303-4, 303-3-b-(i-iv), 303-4-a-(i-iv) Water discharge	P6 L1 - Water withdrawal, consumption, and discharge in areas of water stress (in kiloliters)	Limited
303-5 (a), 303-3-b-(i-iv), 303-4-a-(i-ii) Water consumption	P6 L1 - Water withdrawal, consumption, and discharge in areas of water stress (in kiloliters)	Limited
304-1 (a), Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	P6 E11 - If the entity has operations/offices in/around ecologically sensitive areas where environmental approvals /clearances are required, please specify the location and type of operations and if the conditions of environmental approval / clearance are being complied with?	Limited
304-2, 304-2-a-(i-vi), 304-2-b-(i-iv), 304-3-(a) Significant impacts of activities, products and services on biodiversity	P6 L5 - With respect to the ecologically sensitive areas, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.	Limited
305-3, 305-3- (a, b) Other indirect (Scope 3) GHG emissions	P6 L2 – Provide details of total Scope 3 emissions	Limited
305-4- (a), (b), (c), (d) GHG emissions intensity	P6 L2 – Provide details of total Scope 3 emissions intensity	Limited
305-5-(a), (b), (c), (d) Reduction of GHG emission	P6 E8 – Projects related to reduction of Green House Gas emissions	Limited
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	P6 E6 – Provide details of air emissions (other than GHG emissions) by the entity	Limited
308-1, 308-1 (a) New suppliers that were screened using environmental criteria	P6 L7 – Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts	Limited
401-1 (b) New employee hires and employee turnover	General Disclosure 20 – Turnover rate for permanent employees and workers	Limited
401-2, 201-3-b-(i-iii), 201-3-c, 201-3-d, 201-3-e Benefits provided to full-time employees that are not provided to temporary or part-time employees	P3 E2 – Details of retirement benefits, for Current Financial Year	Limited
401-3 Parental leave	P3 E5 – Return to work and Retention rates of permanent employees that took parental leave	Limited
403-1 (a), (b) Occupational health and safety management system	P3 E10 – Health and safety management system	Limited
403-2 (a), (b), (c), 403-4 (a), 403-6 (a) Hazard identification, risk assessment, and incident investigation	P3 E8 – Details of training given to employees and workers	Limited
403-5 (a), 404-1 (a-i), 404-2 (a) Worker training on occupational health and safety	P3 E7 – Membership of employees and worker in association(s) or Unions recognised by the listed entity	Limited
407-1 (a) Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		



Independent Practitioners' Reasonable Assurance Report

To the Board of Directors of Rallis India Limited

Reasonable Assurance report on the sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) Core Format.

Assurance report on the sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) Core Format¹ (called 'Identified Sustainability Information' (ISI) of Rallis India Limited (the 'Company')). The ISI is included in the Business Responsibility and Sustainability Reporting section of Integrated Annual Report of the Company for the period from 1 April 2024 to 31 March 2025.

Opinion

We have performed a reasonable assurance engagement on whether the Company's sustainability disclosures in the BRSR Core Format (refer to Annexure 1) for the period from April 1, 2024 to March 31, 2025 have been prepared in accordance with the reporting criteria (refer table below).

Identified Sustainability Information (ISI) subject to assurance	Period subject to assurance	Page number in the Integrated Annual Report	Reporting criteria
BRSR Core (refer Annexure 1)	From April 1, 2024 to March 31, 2025	138 to 179	<ul style="list-style-type: none">- Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR)- Guidance notes for BRSR format issued by SEBI- World Resource Institute (WRI) / World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standards)

This engagement was conducted by a multidisciplinary team including assurance practitioners, engineers and environmental and social professionals.

In our opinion, the Company's Identified Sustainability Information on pages 138 to 179 of the Annual Report for the period April 1, 2024 to March 31, 2025, is prepared, in all material respects, in accordance with the Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR) and basis of preparation set out in Section A: General Disclosures 13 of "Business Responsibility and Sustainability Report" of Integrated Annual Report.

Basis for opinion

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under those standards are further described in the "Our responsibilities" section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

KPMG Assurance and Consulting Services LLP ("the Firm") applies International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, issued by the IAASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

¹ Notified by SEBI vide circular number **SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023**



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

Other information

The Company's management and the Board of Directors are responsible for the other information. The other information comprises the information included in the Company's Integrated Annual Report (but does not include the BRSR Core attributes and assurance report thereon).

Additionally, we have performed a limited assurance engagement on select BRSR and GRI indicators and issued an independent assurance report on May 28, 2025. Our report thereon is included with the other information.

Our reasonable assurance opinion on the BRSR Core attributes does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our assurance report of the BRSR Core attributes, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the BRSR Core attributes, our knowledge obtained in the assurance, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of this reasonable assurance report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Intended use or purpose

The ISI and our reasonable assurance report are intended for users who have reasonable knowledge of the BRSR Core attributes, the reporting criteria and ISI and who have read the information in the ISI with reasonable diligence and understand that the ISI is prepared and assured at appropriate levels of materiality.

Our opinion is not modified in respect of this matter.

Responsibilities for the identified Sustainability Information (ISI)

The management of the Company acknowledge and understand their responsibility for:

- designing, implementing and maintaining internal controls relevant to the preparation of the ISI that is free from material misstatement, whether due to fraud or error;
- selecting or establishing suitable criteria for preparing the ISI, taking into account applicable laws and regulations, if any, related to reporting on the ISI, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the ISI in accordance with the reporting criteria; disclosure of the applicable criteria used for preparation of the ISI in the relevant report/statement;
- preparing, fairly stating and calculating the ISI in accordance with the reporting criteria; and
- ensuring the reporting criteria is available for the intended users with relevant explanation;
- establishing targets, goals and other performance measures, and implementing actions to achieve such targets, goals and performance measures;
- responsible for providing the details of the management personnel who takes ownership of the ISI disclosed in the report;
- ensuring compliance with law, regulation or applicable contracts;
- making judgements and estimates that are reasonable in the circumstances;
- identifying and describing any inherent limitations in the measurement or evaluation of information covered by assurance in accordance with the reporting criteria;





- preventing and detecting fraud;
- selecting the content of the ISI, including identifying and engaging with intended users to understand their information needs;
- informing us of other information that will be included with the ISI;
- supervision of other staff involved in the preparation of the ISI.

The Board of Directors are responsible for overseeing the reporting process for the Company's ISI.

Inherent limitations

The preparation of the Company's BRSR information requires the management to establish or interpret the criteria, make determinations about the relevance of information to be included, and make estimates and assumptions that affect the reported information.

Measurement of certain amounts with respect to the BRSR Core attributes, some of which are estimates, is subject to substantial inherent measurement uncertainty, for example, GHG footprint, water footprint, energy footprint. Obtaining sufficient appropriate evidence to support our opinion does not reduce the uncertainty in the amounts and metrics.

Our responsibilities

We are responsible for:

- Planning and performing the engagement to obtain reasonable assurance on the sustainability disclosures in the BRSR Core are free from material misstatement, whether due to fraud or error, in accordance with the Reporting Criteria in line with the section above.
- Forming an independent opinion, based on the procedures we have performed and the evidence we have obtained, and
- Reporting our reasonable assurance opinion to the Directors of Rallis India Limited.

Summary of the work we performed as the basis for our opinion

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence that is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

The nature, timing, and extent of the procedures selected depended on our judgement, including an assessment of the risks of material misstatement of the information covered by reasonable assurance, whether due to fraud or error. We identified and assessed the risks of material misstatement through understanding the ISI covered by reasonable assurance and the engagement circumstances. We also obtained an understanding of the internal control relevant to the ISI covered by reasonable assurance in order to design procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of internal controls. In carrying out our engagement, we:

- assessed the suitability of the criteria used by the Company in preparing the reasonable assurance ISI;
- evaluated the appropriateness of reporting policies, quantification methods and models used in the preparation of the ISI covered by reasonable assurance and the reasonableness of estimates made by the Company; and
- evaluated the overall presentation of the ISI covered by reasonable assurance.

Exclusions

Our assurance scope excludes the following and therefore we will not express an opinion on the same:

- Any form of review of the commercial merits, technical feasibility, accuracy, compliance with applicable legislation for the project, and accordingly we will express no opinion thereon. We will also not be required to verify any of the judgements and commercial risks associated with the project, nor comment upon the possibility of the financial projections being achieved.
- The Company's statements that describe the strategy, progress on goals (other than those listed under the scope of assurance), expression of opinion, claims, belief, aspiration, expectation, aim to future intention provided by the Company, and assertions related to Intellectual Property Rights and other competitive issues.



- Operations of the Company other than those mentioned in the “Scope of Assurance”.
- Aspects of the BRSR and the data/information (qualitative or quantitative) other than the ISI.
- Data and information outside the defined reporting period i.e., from April 1, 2024 to March 31, 2025.

For KPMG Assurance and Consulting Services LLP

Apurba Mitra

Partner

Date: May 28, 2025

Place: Kolkata





Annexure – 1

BRSR Core attributes

Principle	Attribute / Area	Parameter / Metric
Principle 1 - E8	Fairness in Engaging with Customers and Suppliers	Number of days of accounts payable
Principle 1 - E9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties
Principle 3 - E1 c	Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers Details of safety related incidents (LTIFR, Recordable Injuries, Fatalities, High Consequence Injuries)
Principle 5 - E3 b	Enabling Gender Diversity in Business	Gross wages paid to females as % of total wages paid by the entity Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
Principle 6 - E1	Energy Footprint	Total energy consumption Energy intensity (per rupee of turnover, per rupee of turnover adjusted for PPP, per physical output)
Principle 6 - E3	Water Footprint	Total water consumption Water consumption intensity (per rupee of turnover, per rupee of turnover adjusted for PPP, per physical output)
Principle 6 - E4		Water Discharge by destination and levels of Treatment
Principle 6- E7	GHG Footprint	Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) GHG Emission Intensity (Scope 1+2) (per rupee of turnover, per rupee of turnover adjusted for PPP, per physical output)
Principle 6 - E9	Embracing circularity - waste details	Provide details related to waste generated by category of waste Waste intensity (per rupee of turnover, per rupee of turnover adjusted for PPP, per physical output) Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations For each category of waste generated, total waste disposed by nature of disposal method
Principle 8 - E4	Enabling Inclusive Development	Percentage of input material (inputs to total inputs by value) sourced from suppliers (MSMEs/ small suppliers and directly within India)
Principle 8 - E5		Wages paid to persons employed in smaller towns as % of total wage cost
Principle 9 - E7	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

