CONCORD BIOTECH LIMITED

B-1601-1602, B-wing Mondeal Heights, Iskcon Cross Road, S. G. Highway, Ahmedabad-380015, Gujarat.
Phone : +91-79-68138700 Fax : +91-79-68138725 CIN No.: L24230GJ1984PLC007440
Email ID: complianceofficer@concordbiotech.com

July 07, 2026

To	To
The Manager, Listing Department **National Stock Exchange of India Limited** Plot No. C/1 G Block, Bandra-Kurla Complex, Bandra (East), Mumbai -400 051 Symbol: CONCORDBIO	General Manager, Listing Department **BSE Limited** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 Scrip Code: 543960

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

Dear Sir / Madam,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report of the Company for financial year 2025-26. The said Report also forms part of 41st Annual Report for financial year 2025-26 and is placed on the website of the Company www.concordbiotech.com .

Kindly take the same on your records.

For Concord Biotech Limited

Paritosh Trivedi
Digitally signed by Paritosh Trivedi
Date: 2026.07.07 15:33:28 +05'30'

Paritosh Trivedi
Company Secretary & Compliance Officer
ACS 63623

Encl.: As above

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity:	L24230GJ1984PLC007440
2.	Name of the Listed Entity:	Concord Biotech Limited
3.	Year of incorporation:	1984
4.	Registered office address:	1482-1486, Trasad Road, Dholka, Dist. Ahmedabad–382225, Gujarat
5.	Corporate address:	B-1601-1602, B-Wing, Mondeal Heights, Iskcon Cross Road, S. G. Highway, Ahmedabad–380015, Gujarat
6.	E-mail:	complianceofficer@concordbiotech.com
7.	Telephone:	+91 7228015132
8.	Website:	www.concordbiotech.com
9.	Financial year for which reporting is being done:	2025-2026
10.	Name of the Stock Exchange(s) where shares are listed:	NSE, BSE
11.	Paid-up Capital :	Rs. 10,46,16,204
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	Mr. Paritosh Trivedi, +91 7228015132 complianceofficer@concordbiotech.com
13.	Reporting boundary–Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together):	Standalone basis
14.	Name of assurance provider:	M/s. Ramanlal G. Shah & Co.
15.	Type of assurance obtained:	Reasonable 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	Manufacturing of pharmaceuticals	Research, development, manufacturing and sale of active pharmaceutical ingredients	78.6
2	Manufacturing of pharmaceuticals	Research, development, manufacturing and sale of finished formulations	21.4

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	Manufacturing of Pharmaceuticals, medicinal chemical and botanical products.	210	78.6
2	Formulations	210	21.4

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	4	1	5
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	Pan India
International (No. of Countries)	70+

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

46.56%

c. A brief on types of customers

Concord is a research-driven biopharmaceutical company operating across three strategic verticals: Active Pharmaceutical Ingredients (API), Finished Formulations, and Contract Research & Manufacturing Services (CDMO). In the API segment, Concord collaborates with global formulation companies to supply high-quality APIs used in therapies such as immunosuppressants, oncology, and anti-infectives, including anti-bacterial and anti-fungal agents. The Finished Formulations division serves international markets including the United States, Latin America, the Middle East, and Southeast Asia. Domestically, Concord operates through both B2B and B2C channels, partnering with government and corporate hospitals to deliver healthcare solutions directly to end patients. In the CDMO vertical, Concord supports global biopharmaceutical companies in fermentation, semi-synthetic APIs, and finished formulations, undertaking advanced activities such as strain improvement, media and process optimization, and scale-up from R&D to pilot and commercial production. With a robust portfolio catering to over 300 customers across more than 70 countries, Concord has built a reputation for quality, safety, and reliability over the past twenty-five years. Our products continue to play a vital role in enhancing healthcare delivery in both developed and emerging markets.

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)	1624	1,510	92.98%	114	7.02%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	1624	1,510	92.98%	114	7.02%
			WORKERS			
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	1275	1247	97.80%	28	2.20%
6.	Total workers (F + G)	1275	1247	97.80%	28	2.20%

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	100.00%	0	0.00%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D + E)	4	4	100.00%	0	0.00%
		DIFFERENTLY ABLED WORKERS				
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F + G)	0	0	0	0	0

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	9	1	11.11%
Key Management Personnel	4	0	0%

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	32.93	33.79	26.73	28.98	28.87	23.97	14.32	85.72	16.70
Permanent Workers	0	0	0	0	0	0	0	0	0

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	Concord Lifegen Limited	Subsidiary	100.00	No
2	Stellon Biotech Inc.	Subsidiary	75.00	No
3	Concord Biotech Japan KK	Joint Venture	50.00	No
4	Clean Max Everglades Private Limited	Associate	26.00	No

VI. CSR Details

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

(ii) Turnover (in Rs.) : 10,55,07,09,892

(iii) Net worth (in Rs.) : 20,19,75,17,304

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	If Yes, then provide web-link for grievance redress policy	FY 2025-26 Current Financial Year			FY 2024-25 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	No	NA	0	0	0	0	0	0
Investors (other than shareholders)	Yes	complianceofficer@concordbiotech.com	0	0	0	0	0	0
Shareholders	Yes	https://scores.gov.in/scores/Welcome.html	0	0	0	0	0	0
Employees and workers	Yes	https:// www.concordbiotech. com/public/assets/pdf/ Concord-Biotech-Limited- Whistle-Blower-Policy.pdf	0	0	0	0	0	0
Customers	No	NA	0	0	0	0	0	0
Value Chain Partners	No	NA	0	0	0	0	0	0
Other (please specify)	Not applicable							

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	R&D and innovation	Opportunity	R&D investments are a catalyst for green innovation, advancing environmental sustainability while strengthening overall ESG performance. A well-defined R&D strategy—supported by transparent disclosures—enables stakeholders to understand the organisation's priorities, progress, and depth of commitment.	Not applicable	Positive
2	Quality management	Risk	Quality is paramount in pharmaceutical manufacturing, where even minor deviations can have serious consequences. Consistently maintaining high standards safeguards patient safety, strengthens customer trust, and reinforces the Company's reliability and reputation.	A robust quality management system is maintained to ensure consistent product quality and strict adherence to regulatory requirements. Pharmacovigilance practices are actively implemented to monitor and mitigate product-related risks, supporting continuous product improvement. A dedicated team manages customer complaints through a specialised web portal and toll-free number, enabling prompt investigation and resolution. In addition, all employees undergo mandatory pharmacovigilance training, reinforcing the organisation's commitment to safety, compliance, and quality.	Negative
3	Supply chain disruption Risk	Risk	Maintaining a resilient supply chain is critical to business continuity in the pharmaceutical industry. It is therefore essential to adopt proactive measures to anticipate, prevent, and mitigate potential disruptions, ensuring uninterrupted availability of products and services.	A well-integrated supply chain enables uninterrupted global access to medicines. The Company focuses on cost-efficient and sustainable logistics across the value chain—from raw material sourcing to final product distribution. Environmental compliance is reinforced through mandatory audits of key vendors, while a well-defined Supplier Code of Conduct provides clear guidance to partners on legal, regulatory, and ethical expectations.	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)
4	Business conduct & ethics	Risk	Engaging in unethical behaviour and neglecting ethical standards can severely harm our reputation.	The Group is guided by the core values of integrity, transparency, accountability, and ethical conduct. We strengthen governance through professional management teams and independent Boards, adopt global best practices in corporate governance and risk management, and remain committed to safeguarding and creating long-term value across the Group.	Negative
5	GHG emissions Risk	Risk	GHG emissions pose regulatory, market, physical, reputational, and financial risks. Key concerns include rising compliance costs, shifting customer demand, potential damage to assets and infrastructure, reputational impacts, and increased scrutiny from investors. Effective mitigation and reduction strategies are therefore critical to managing these risks and supporting long-term resilience and sustainability.	The Company is implementing a range of measures to reduce its GHG emissions across operations. These include transitioning to cleaner fuels for steam generation—such as shifting from liquid fuels to natural gas and exploring alternatives like biogas or biomass where feasible—along with improving boiler efficiency through economisers, condensate recovery, oxygen trim controls, insulation upgrades, and regular tuning and maintenance. The Company is also enhancing energy efficiency by deploying high-efficiency motors, VFDs, and optimised pumps and fans, while strengthening compressed-air performance through leak reduction and pressure optimisation. Further initiatives include upgrading lighting and utilities with LED systems and smart controls, improving HVAC and cooling efficiency, and increasing renewable energy use through rooftop solar, solar water heating, and renewable power procurement. Waste heat recovery and process optimisation through automation and real-time energy monitoring are also being pursued to reduce losses and peak demand. In addition, the Company is working to lower emissions from transport and logistics through better route planning, higher load efficiencies, and evaluating low-emission mobility options, while strengthening refrigerant management by preventing leaks and adopting lower-GWP alternatives where applicable. To address residual emissions, the Company also supports credible offsetting initiatives such as tree plantation and ecosystem restoration, complemented by employee awareness and continuous improvement programs that embed energy-saving practices into daily operations.	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	Water management	Opportunity	Water is a critical yet limited resource, and our processes require significant usage. To ensure responsible consumption, we have adopted Effluent Treatment Plants equipped with Zero Liquid Discharge (ZLD) systems.	Not applicable	Negative
7	Inclusion and diversity	Opportunity	Concord is committed to fostering a diverse and inclusive workplace, embedding these principles across recruitment, promotions, and leadership development at all levels—from entry roles to senior management.	Not applicable	Positive
8	Data privacy & cybersecurity Risk	Risk	Data breaches, along with unauthorised access to intellectual property and R&D data, can pose serious threats to Concord's operations.	Investing in the development of a strong digital infrastructure that enables data platforms across all functions.	Negative
9	Employee health & safety	Risk	Failure to maintain a safe working environment can lead to legal liabilities. Workplace accidents and health issues may result in decreased productivity, while unsafe conditions can negatively affect employee morale, job satisfaction, and engagement.	The Company maintains a safe and healthy workplace through well-defined wellbeing and safety protocols. It attracts and retains talent by fostering empowerment, offering growth opportunities and flexibility, providing competitive compensation, and reinforcing a strong sense of purpose. Stringent safety procedures and continuous process improvements are implemented across all locations to build a zero-incident culture. The Company also conducts employee training and enforces robust mechanisms to prevent, report, and address misconduct, including harassment and discrimination.	Negative
10	End-user health & safety Risk	Risk	Products that do not meet quality standards can endanger consumer health and trigger recalls, financial losses, legal exposure, and reputational damage, ultimately eroding customer trust.	Conducting regular inspections of raw materials and finished products to detect any impurities or variations in composition.	Negative
11	Waste management Risk	Risk	Improper waste handling or disposal can cause environmental pollution and health risks, leading to regulatory non-compliance, legal liabilities, cleanup obligations, operational disruptions, and financial and reputational damage.	The Company ensures compliance with applicable waste-management regulations, promotes responsible treatment and handling of all generated waste, and implements safe, approved methods for waste segregation, storage, and disposal.	Negative

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								
b. Has the policy been approved by the Board? (Yes/No)	Yes								
c. Web Link of the Policies, if available	1. Insider Trading Policy: https://www.concordbiotech.com/public/assets/pdf/Concord-Biotech-Limited-Insider- Trading-Policy.pdf 2. Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information: https://www. concordbiotech.com/public/assets/pdf/Concord-Biotech-Limited-Code-of-Practises-Fair-Disclosure-of-UPSI.pdf 3. Code of Conduct for Board of Directors and Senior Management Personnel : https://www.concordbiotech.com/ public/assets/pdf/Concord-Biotech-Limited-Code-of-Conduct-for-BoD-and-SMPs.pdf 4. Policy for Familiarisation Programmes for Independent Directors: https://www.concordbiotech.com/public/assets/ pdf/Concord-Biotech-Limited-Policy-for-Familiarisation-Programme-for-Independent-Directors.pdf 5. Policy for Evaluation of the Performance of the Board of Directors : https://www.concordbiotech.com/public/assets/ pdf/Concord-Biotech-Limited-POLICY-FOR-EVALUATION-OF-THE-PERFORMANCE-OF-THE-BOARD-OF-DIRECTORS.pdf	N/A	6. Whistle Blower Policy : https://www.concordbiotech.com/public/assets/pdf/Concord-Biotech-Limited-Whistle-Blower-Policy.pdf 8. Nomination & Remuneration Policy : https://www.concordbiotech.com/public/assets/pdf/Concord-Biotech-Limited-Nomination-and-Remuneration-Policy.pdf	2. Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information: https://www.concordbiotech.com/public/assets/pdf/Concord-Biotech-Limited-Code-of-Practises-Fair-Disclosure-of-UPSI.pdf 6. Whistle Blower Policy : https://www.concordbiotech.com/public/assets/pdf/Concord-Biotech-Limited-Whistle-Blower-Policy.pdf 7. Social Responsibility Policy: https://concordbiotech.com/csr-policy/	6. Whistle Blower Policy : https://www.concordbiotech.com/public/assets/pdf/Concord-Biotech-Limited-Whistle- Blower-Policy.pdf 8. Nomination & Remuneration Policy : https://www.concordbiotech.com/public/assets/pdf/Concord-Biotech-Limited-Nomination-and-Remuneration-Policy.pdf	7. Social Responsibility Policy: https://concordbiotech.com/csr-policy/	N/A	7. Social Responsibility Policy: https://concordbiotech.com/csr-policy/	N/A
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	No								

4.	Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 45001, ISO 14001, USFDA EUGMP PMDA, Japan MDFS, Korea, ANVISA (Brazil) GMP certificate
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Over the next reporting period, the Company will focus on strengthening its ESG performance through clear, measurable goals. We will increase the recycling and reuse of treated wastewater across our operations and enhance supplier assessments on ESG parameters in line with BRSR expectations, strengthening responsible sourcing and value chain alignment. We will ensure robust measurement and monitoring of Scope 1 and Scope 2 emissions to support reduction planning and readiness for evolving regulatory requirements. On the safety front, we are committed to achieving zero LTA (Lost Time Accidents) by reinforcing preventive controls, training, and a strong safety culture. We will maintain 100% statutory compliance across all applicable legal and regulatory requirements, supported by periodic reviews and documentation. Environmental, Health and Safety performance will be further strengthened through an external EHS audit with no major non-conformities, demonstrating effective implementation of controls and systems. In addition, we will ensure 100% implementation and ongoing conformance to ISO 14001 (Environmental Management System) and ISO 45001 (Occupational Health & Safety Management System) across all relevant locations and functions.
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	We have made strong progress in strengthening our environmental and occupational health and safety management systems. Two of our units are certified to ISO 14001 and ISO 45001, reinforcing structured governance, compliance, and continual improvement across environment and safety performance. In addition, our facilities are equipped with Effluent Treatment Plants (ETPs) and dedicated ETP sludge dewatering systems, enabling efficient treatment and responsible handling of effluent and residual waste streams. Through the implementation of sludge dewatering, we have achieved an estimated 90% reduction in sludge volume, significantly reducing disposal requirements and improving resource efficiency. These measures represent a key milestone in our sustainability journey and meaningfully support our progress toward the objective of Zero Liquid Discharge (ZLD). Further progress towards ESG goals will also be reported in the upcoming period.

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)*

The Board of Directors reaffirms Concord Biotech's commitment to embedding ESG principles into our long-term growth strategy. During the year, we proactively navigated evolving global regulations, shifting trade dynamics, and the increasing need for sustainable, resource-efficient operations. Looking ahead, we are focused on expanding our precision fermentation capabilities, commissioning over 10 new products over the next 5-7 years, and strengthening our presence across global and domestic markets. We are proud of key milestones achieved, including US FDA approval for Teriflunomide Tablets, strategic investments and collaborations to enhance global reach, and continued progress in injectable formulations and sustainable manufacturing. We remain committed to innovating responsibly, building strong partnerships, and delivering long-term value for all stakeholders.

8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Chairman, the Chief Executive Officer and the KMPs broadly manage the Business Responsibility (BR) 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.	Yes, CSR Committee is mandated, inter alia, with overseeing the implementation of ESG initiatives and related performance of the Company.

10. Details of Review of NGRBCs by the Company:

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

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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.	The Company periodically carries out internal evaluation of the workings of the policies.								

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

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

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	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	Overview of Business Units, Building Strategies, and Business Modelling.	100
Key Managerial Personnel	4	Talent Development for Customised Development.	100
Employees other than BoD and KMPs	920	Quality Management System, GMP GLP, Good Documents Practices, Data integrity	100
Workers	411	Operations, cleaning and handling of Equipment, Dust collection and disposal, skills upgradation	100

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

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

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

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

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

4. **Does the 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.**
We have established Anti-Fraud, Anti-Corruption, and Anti–Money Laundering policies to prevent, detect, and address misconduct across the organisation. These policies require all employees and contractors to act with honesty and integrity, strictly prohibit participation in any fraudulent activity, and provide clear mechanisms for reporting concerns. They also outline investigation protocols and disciplinary actions for violations, reinforcing our commitment to ethical conduct and responsible business practices.https://www.concordbiotech.com/public/assets/pdf/anti-fraud-and-anti-corruption-policy.pdf

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	0	0	0
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	0	0	0

7. **Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.**
During the reporting period, there were no instances of corruption or conflicts of interest that led to fines, penalties, or actions by regulators, law enforcement agencies, or judicial institutions. Accordingly, no corrective actions were required. The organisation remains committed to ethical conduct and full compliance with applicable laws and regulations.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	150.15	135.05

9. Openness of business

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

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	80.72%	50.21%
	b. Number of trading houses where purchases are made from	129	137
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	74.96%	65.58%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	17.95%	13.96%
	b. Number of dealers / distributors to whom sales are made	409	367
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	48.10%	48.17%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0	0
	b. Sales (Sales to related parties / Total Sales)	2.8134%	2.5283%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	17%	0
	d. Investments (Investments in related parties / Total Investments made)	0.8175%	3.5660%

PRINCIPLE 2 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.

	2025-26	2024-25	Details of improvements in environmental and social impacts
Sustainable R&D	-	-	-
Sustainable Capex	0.01%	0.04%	Expenditure on ETP

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

Yes, 100%.

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

(a) Plastics (including packaging)

Concord ensures responsible management of plastic waste, particularly HDPE bags used in operations. These bags are reused in-house for handling ETP sludge and MEE salt, and any surplus is sold to authorised recyclers in line with statutory requirements—supporting both reuse and compliant recycling while reducing disposal.

(b) E-waste

All e-waste generated is channelled to registered recyclers authorised by the relevant Pollution Control Boards. This ensures full compliance with the E-Waste Management Rules and supports safe, environmentally sound recycling and disposal of obsolete electronic equipment.

(c) Hazardous waste

Concord follows stringent procedures for hazardous waste management. Depending on the waste stream, materials are reused on-site, recycled through authorised recyclers, co-processed in cement kilns, or disposed of at approved TSDFs. Hazardous ETP sludge is dried using paddle dryers, reducing moisture by up to 90% to enable safer handling and disposal. Where generated, biomedical waste is sent to registered incineration facilities for environmentally sound treatment.

(d) other waste.

In addition to the above, Concord manages non-hazardous operational waste in line with environmental regulations. Waste minimization and resource recovery are prioritized, and the company actively engages with stakeholders to promote a circular economy across its value chain. Efforts are ongoing to reduce waste generation and improve resource efficiency through continuous innovation and compliance-driven stewardship.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No).

Yes.

If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes the same is in line with the extant EPR plan submitted to the Pollution Control Boards.

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

ESSENTIAL INDICATORS

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

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	1,510	0	0	1,510	100	0	0	0	0	0	0
Female	114	0	0	114	100	114	100%	0	0	0	0
Total	**1,624**	**0**	**0**	**1,624**	**100**	**114**	**100%**	**0**	**0**	**0**	**0**
Other than permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

b. **Details of measures for the well-being of Workers:**

Category	Total (A)	% of workers covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0		0	0	0	0	0		0	0
Other than permanent workers											
Male	1247	0	0	1247	100	0	0	0	0	0	0
Female	28	0	0	28	100	0	0	0	0	0	0
Total	1275	0	0	1275	100	0	0	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 -**

	2025-26	2024-25
% of costs incurred on well-being / Total Revenues	0.23%	0.17%

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

Benefits	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00%	100.00%	Yes	100.00%	100.00%	Yes
Gratuity	98.15%	0.00%	Yes	99.00%	0.00%	Yes
ESI	0.00%	0.00%	NA	0.00%	0.00%	NA
Others - please specify	0.00%	0.00%	NA	0.00%	0.00%	NA

3. **Accessibility of workplaces**

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

Yes, Concord consistently strives to enhance the accessibility of its workplace for all employees. This involves providing ramps, elevators, and other essential infrastructure across its manufacturing units, administrative offices, and corporate headquarters to ensure convenient access for individuals with disabilities.

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

Yes, Concord is an equal opportunity employer and is committed to providing equal access to education, employment, leadership positions, and other opportunities to individuals of all genders. The Company follows a non-discriminatory approach, irrespective of gender, caste, or nationality, in line with the principles of the Rights of Persons with Disabilities Act, 2016

5. **Return to work and Retention rates of permanent employees and workers -**

	Permanent employees		Permanent workers	
Gender	**Return to work rate**	**Retention rate**	**Return to work rate**	**Retention rate**
Male	100%	66.58%	100%	69.02%
Female	100%	64.76%	100%	68.54%
Total	**100%**	**66.45%**	**100%**	**68.99%**

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

	Yes/No	(If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes	The Company has an Employees' Grievance Redressal Policy that enables any aggrieved employee to report concerns to their Department Head for resolution. If the issue remains unresolved, the matter can be escalated to the HR Head, followed by the Grievance Committee, and ultimately to the CEO for final resolution.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (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	**1,624**	**0**	**0**	**1,571**	**0**	**0**
- Male	1,510	0	0	1,466	0	0
- Female	114	0	0	105	0	0
Total Permanent Workers	**0**	**0**	**0**	**0**	**0**	**0**
- Male	0	0	0	0	0	0
- Female	0	0	0	0	0	0

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

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
	Employees									
Male	1510	1510	100	1510	100	1466	1466	100	1466	100
Female	114	114	100	114	100	105	105	100	105	100
Total	**1624**	**1624**	**100**	**1624**	**100**	**1571**	**1571**	**100**	**1571**	**100**
	Workers									
Male	1247	1247	100	0	0	1166	1166	100	0	0
Female	28	28	100	0	0	19	19	100	0	0
Total	**1275**	**1275**	**100**	**0**	**0**	**1185**	**1185**	**100**	**0**	**0**

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

Category	FY 2025-26 Current Financial Year			FY 2-24-25 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
	Employees					
Male	1510	1510	100	1466	1466	100
Female	114	114	100	105	105	100
Total	**1624**	**1624**	**100**	**1571**	**1571**	**100**
	Workers					
Male	1247	0	0	1166	0	0
Female	28	0	0	19	0	0
Total	**1275**	**0**	**0**	**1185**	**0**	**0**

10. **Health and safety management system:**

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

Concord's EHS department drives multiple initiatives to strengthen a safety-first culture across the organisation, with the core objective of preventing adverse impacts on people, operations, and the environment. A comprehensive, 360-degree EHS management system is implemented across all business activities to ensure compliance with applicable legal and regulatory requirements for pollution control, workplace and plant safety, and the health of employees and contractors. The team proactively identifies and mitigates risks and delivers structured training for both management and staff to minimise incidents and occupational health risks while supporting operational efficiency. Concord's API manufacturing units at Dholka and Limbasi (Gujarat) are ISO 14001 and ISO 45001 certified, with the framework providing 100% coverage at manufacturing sites, including employees, suppliers, and contractors.

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

The Company has implemented a robust risk management policy to proactively identify, evaluate, and mitigate risks, enabling timely actions that reduce potential impacts on business operations. Concord systematically identifies and documents risks across its functions and integrates them into broader management systems to support informed decision-making. Process safety is strengthened through routine risk assessments, permit-to-work controls for both routine and non-routine activities, and integrated process safety management systems that assess existing operations as well as new projects. Cross-functional teams conduct structured studies and reviews—such as PHA, HAZOP, HIRA, EAI, PSSR, scenario analysis, and risk matrices—supported by regular risk-based assessments and audits to continuously improve site-level health and safety performance.

https://www.concordbiotech.com/public/assets/pdf/Concord-Biotech-Limited-Risk-Management-Policy.pdf

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

Yes

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

Yes

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

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

*Including in the contract workforce

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

Concord remains committed to providing a safe and healthy workplace through a comprehensive EHS framework. We ensure compliance with all applicable legal and regulatory requirements for pollution control, workplace safety, and the health of employees and contractors, supported by regular risk assessments to identify and mitigate hazards. Well-defined safety policies, ongoing training on safety and emergency preparedness, and adequate safety equipment and infrastructure are implemented across operations, alongside robust fire protection and prevention systems at all manufacturing sites. Our production facilities in Dholka and Limbasi maintain ISO 14001 and ISO 45001 certifications, and we welcome regular inspections by Indian regulators and international agencies including USFDA, EU-GMP, PMDA (Japan), ANVISA (Brazil), SFDA (Middle East), and MFDS (Korea)—reinforcing our commitment to a secure, compliant, and supportive work environment.

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

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

14. **Assessments for the year:**

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

15. **Provide 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.**

During the reporting period, there were no safety-related incidents or significant risks identified from assessments of health and safety practices or working conditions that required corrective action. The Company continues to maintain a strong focus on proactive safety measures and a safe working environment across all its operations

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

ESSENTIAL INDICATORS

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

A structured approach was adopted for stakeholder consultation across the organisation, involving the use of questionnaires and interviews. Internal stakeholders, particularly senior management and functional heads, identified Concord's key sustainability priorities. Consultations with external stakeholders were also carried out to assess the impact and effectiveness of our sustainability efforts. Subsequently, sustainability reports of industry peers were reviewed, and relevant government regulations were examined to incorporate the perspectives of customers and regulators. The gathered data was consolidated, considering the relative significance of each stakeholder. Stakeholders were then prioritised based on the extent to which they could influence the Company's performance and the impact the Company's performance could have on them.

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 & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Healthcare Professionals	No	Individual meetings focused on recent developments and best practices in scientific research related to emerging therapies.	Half yearly and need based	Concord engages with healthcare professionals to keep them informed about its products and innovations, with key areas of focus being product quality and availability.
Customers	No	Customer surveys, review meetings, phone calls, emails, as well as physical and virtual meetings	Half yearly and need based	Ensuring timely delivery of products and services, responding to customer queries and grievances, gathering feedback, understanding customer needs, and keeping customers informed about its offerings. Key topics of concern include access, affordability, availability, product quality, and resolution of consumer grievances
Suppliers	No	Scheduled meetings, weekly e-mail briefings, regular phone calls, and e-mails	Half yearly and need based	Ensuring smooth business operations through timely availability of materials and services, maintaining quality and quantity of supplies, and identifying potential supply chain issues. Key topics of concern include material pricing and sustaining long-term contracts.
Regulators	No	One-on-one meetings, periodical regulatory filings, periodic audits, e-mails, letters.	Periodic and need based	Engagement focuses on compliance, adherence to guidelines, and seeking technical guidance. Key topics of concern include changes in laws and regulations, regulatory compliance, and timely disclosures.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
NGOs/ Communities	Yes	Direct engagement at facility and project sites, dedicated CSR-team-led engagement, visits and camps.	Continuous and need based	Engagement involves CSR initiatives, advancing environmental sustainability, and promoting science education among students. Key topics of concern include CSR efforts focused on livelihood development and improving access to education and healthcare.
Investors and leadership	No	Annual reports and quarterly results, email, Stock Exchange intimations, analysts meet/ conference calls, Annual General Meeting, media releases, performance and business update calls, investor meetings, and newspaper advertisements.	Quarterly, annual and need based	Engagement focuses on maintaining business performance, formulating future growth strategies, addressing shareholder queries and suggestions, and understanding their expectations. Key topics of concern include business profitability and growth, the Company's reputation, and corporate governance.
Employees	No	Review meets, festive events, welfare events, out bound training programmes, e-mails, website, notice boards, meetings, one-on-one discussions, and townhalls	Ongoing and need based	Engagement centres on employee well-being, gathering feedback, and providing training and career development opportunities. Key topics of concern include employee welfare, career advancement, and capacity building.

PRINCIPLE 5: Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. employees/ workers covered (D)	% (D / C)
Employees						
Permanent	1624	1624	100	1571	1571	100
Other than permanent	0	0		0	0	0
Total Employees	**1624**	**1624**	**100**	**1571**	**1571**	**100**
Workers						
Permanent	0	0	0	0	0	0
Other than permanent	1275	0	0	1185	0	0
Total Workers	**1275**	**0**	**0**	**1185**	**0**	**0**

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

Category	FY 2025-26 Current Financial Year					FY 2024-25 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 Employees										
Male	1,510	0	0	1510	100	1,466	0	0	1466	100
Female	114	0	0	114	100	105	0	0	105	100
Other than Permanent Employees										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent Workers										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent workers										
Male	1247	0	0	1247	100	1166	0	0	1166	100
Female	28	0	0	28	100	19	0	0	19	100

3. **Details of remuneration/salary/wages**

a. **Median remuneration / wages:**

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (per annum)	Number	Median remuneration/ salary/ wages of respective category (per annum)
Board of Directors (BOD)	2	50,789,274	-	Not applicable since female director/s are independent directors
Key Managerial Personnel	2	4,560,006	-	Not applicable since there are no female KMPs
Employees other than BOD and KMP	1504	600,000	116	328,980
Workers	1247	191,783	28	191,783

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages paid to females as % of total wages	2.20%	1.60%

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

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

Our POSH and Whistle Blower policies enable employees to report any grievances. Additionally, concerns can be directly communicated to the Human Resources team via email.

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

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

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Complaints reported under Sexual Harassment on 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.

Our Whistle Blower Policy protects individuals who raise concerns in good faith, including matters related to discrimination and harassment. It strictly prohibits retaliation or victimisation and provides for disciplinary action—up to and including termination—against any supervisor or manager found to have engaged in such conduct. The policy safeguards confidentiality, permits anonymous disclosures, and ensures fair treatment and thorough investigation of all complaints. Link to the policy: https://www.concordbiotech.com/public/assets/pdf/Concord-Biotech-Limited-Whistle-Blower-Policy.pdf

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

Yes

10. **Assessments conducted:**

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

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

NA

ESSENTIAL INDICATORS

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

Parameter	FY 2025-26 (Current Financial Year) (all units in Gigajoules)	FY 2024-25 (Previous Financial Year) (all units in Gigajoules)
From renewable sources		
Total electricity consumption (A)	1,438.80	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	**1,438.80**	**-**
From non-renewable sources		
Total electricity consumption (D)	3,04,035.84	3,00,866.84
Total fuel consumption (E)	11,44,558.81	6,76,971.61
Energy consumption through other sources (F)	-	-
Total energy consumed from non renewable sources (D+E+F)	**14,48,594.65**	**9,77,838.45**
Total energy consumed (A+B+C+D+E+F)	**14,50,033.45**	**9,77,838.45**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.000137	0.000081
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.002795 GJ / international $	0.00168 GJ / international $
Energy intensity in terms of physical output (Gigajoule/MT)	3999.452	2646.253
Energy intensity (optional) – the relevant metric may be selected by the entity	Not applicable	Not applicable

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

No

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

No

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	3,87,620	3,85,410
(iii) Third party water	1,160.1	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**3,88,780.1**	**3,85,410**
Total volume of water consumption (in kilolitres)	**3,88,780.1**	**3,85,410**
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0000368	0.0000321
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.000749 KL / international $	0.000663 KL / international $

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water intensity in terms of physical output (Kilolitres/MT)	1072.325	1043.007
Water intensity (optional) – the relevant metric may be selected by the entity	Not applicable	Not applicable

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

Yes, according to Notification S.O. 3289 (E), the Ministry of Jal Shakti has issued guidelines to regulate groundwater extraction in India. Moreover, our Industry Unit 1 and Unit 3 undergo audits.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	120335
- No treatment	-	23397
- With treatment – please specify level of treatment	-	96938
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	1,160.1	132832
- No treatment	1,160.1	0
- With treatment – please specify level of treatment	-	132832
Total water discharged (in kilolitres)	1,160.1	253167

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

No

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

Every Concord facility is equipped with Effluent Treatment Plants (ETPs) designed to support Zero Liquid Discharge (ZLD). Wastewater from washing operations, utility blowdowns, restrooms, and cafeterias is treated through an advanced multi-stage process comprising ETP, Reverse Osmosis (RO), Multiple Effect Evaporators (MEE), and Agitated Thin Film Dryers (ATFD). Treated water meeting regulatory standards is recycled for irrigation, utility use, and chemical preparation within the ETP system. Our ZLD approach has enabled a ~90% reduction in sludge volume through dewatering, while also improving water quality and significantly reducing COD. Collectively, these measures lower freshwater dependence, strengthen environmental compliance, and reinforce Concord's commitment to responsible water stewardship.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	Kg/Year	1,65,135.23	1,42,472.60
SOx	Kg/Year	2,51,427.15	2,02,026.61
Particulate matter (PM)	Kg/Year	2,14,715.66	1,68,854.06

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Persistent organic pollutants (POP)	Kg/Year	0	0
Volatile organic compounds (VOC)	Kg/Year	0	0
Hazardous air pollutants (HAP)	Kg/Year	0	0
Others – please specify	NA		

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

Yes, an independent assessment has been carried out by a NABL-approved external agency, Excel Envirotech

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	23,982.60	25,669.57
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	58,743.51	59,394.37
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.000007808	0.000007088
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)		0.000158815 TCO2e/ International $	0.00014473 TCO2e / International $
Total Scope 1 and Scope 2 emission intensity in terms of physical output		228.173	230.202
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		Not applicable	Not applicable

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

Yes, The data related to Scope 1 and Scope 2 greenhouse gas emissions and its intensity has been independently assessed by a recognized certifying agency. The certifying agency has reviewed the submitted information and issued a letter of conformance, validating the accuracy and reliability of the reported data

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

Yes, we have several initiatives in place to reduce our GHG emissions Switching to natural gas to produce steam, in place of using furnace oil Implementing energy efficient boilers to reduce fuel consumption Implementing measures to improve transportation efficiency can reduce emissions from vehicles and logistics operations. This may involve optimising delivery routes, promoting carpooling or use of public transportation for employees Implementing sustainable manufacturing practices such as waste reduction, recycling, and using agricultural materials and petrochemicals can help lower GHG emissions associated with production processes Conducting tree plantation drives on a regular basis to offset GHG emissions generated through the Company's facilities Some examples for energy efficient measures adopted by Concord include: Installation of energy efficient centrifugal air compressors and water chillers Implementation of LED lighting to replace fluorescent lamps Installation of a waste steam recovery system Installation of requirement-based insulation and smart thermostats Upgrading HVAC systems, implementing energy management systems, upgrading windows, and incorporating energy efficient design principles all contribute to lowering energy consumption and emissions in buildings

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	13.19	4.64
E-waste (B)	0.79	4.16
Bio-medical waste (C)	11.09	11.61
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	1177.39	2857.16
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0	0
Total (A+B + C + D + E + F + G + H)	1202.47	2877.57
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000022374	0.00000023
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00000011 KL / international $	0.0000049 KL / international $
Waste intensity in terms of physical output	3.3166	7.7873
Waste intensity (optional) – the relevant metric may be selected by the entity	Not applicable	Not applicable
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	549.78	602.577
(ii) Re-used	39.0	4058.928
(iii) Other recovery operations	0	0
Total	588.78	4661.505
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	8.23	11.605
(ii) Landfilling	535.39	1149.765
(iii) Other disposal operations	130.12	2081.197
Total	**673.75**	**3242.567**

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

Yes. The facilities undergo an annual audit in compliance with the Hon'ble High Court order dated 20th December 1996, for the Environmental Audit Scheme. The scheme was subsequently modified with significant changes outlined in Officer Order No. GPCB/EAS-C-28/301928 dated 23rd January 2015.

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.

Concord has implemented a comprehensive waste management strategy focused on reducing hazardous and toxic waste, ensuring regulatory compliance, and promoting environmental sustainability across its operations. To minimise hazardous waste generation, Concord uses fermentation-based API production processes instead of conventional chemical synthesis, significantly reducing reliance on toxic chemicals and raw materials. The company strictly adheres to Indian environmental laws and regulations, including the Environment Protection Act, 1986, Bio-Medical Waste Management Rules, 2016, and Hazardous and Other Wastes (Management and

Transboundary Movement) Rules, 2016. Our waste management approach is guided by the principles of reduce, reuse, and recycle, with an emphasis on fostering circular resource use within the communities we serve. Concord's Environment, Health, and Safety (EHS) policy governs our environmentally responsible waste practices. Standard operating procedures are in place for categorising, segregating, minimising, handling, transporting, and disposing of various waste types. These procedures ensure safe disposal through authorised channels, including TSDFs (Treatment, Storage, and Disposal Facilities), CHWIFs (Common Hazardous Waste Incineration Facilities), and certified recyclers.Waste generation and disposal activities are tracked through monthly reports, ensuring proper segregation, secure storage, and environmentally sound disposal via authorised waste handlers. Concord has also invested in a robust effluent treatment plant featuring physio-chemical, biological, and advanced treatment systems to ensure safe treatment of liquid waste. Treated effluent is reused for gardening and is discharged safely within the factory premises.

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.
NA			

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
NIL					

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:

The Company is fully compliant with all applicable environmental law/ regulations/ guidelines.

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

ESSENTIAL INDICATORS

1. a. **Number of affiliations with trade and industry chambers/ associations :** 5 (five)

   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	Indian Drug Manufacturers Association	National
2	Confederation of Indian Industries	National
3	Gujarat Chamber of Commerce	State
4	Pharmaceuticals Export Promotion council of India	National
5	Federation of Indian Export Organisation	National

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

The Company has not undertaken any advocacy or taken a public position on government policies during the financial year.

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.

Not applicable

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

   Not applicable

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

   Concord's Code of Conduct includes clear mechanisms for raising concerns related to misconduct. It is accessible on the Company's website and outlines structured procedures for addressing and resolving grievances.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSME's/small producers	26.85%	26.76%
Directly from within India	67.45%	74.15%

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

Location	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Rural	17.33%	18.76%
Semi-urban	80.22%	78.00%
Urban	2.44%	3.24%
Metropolitan	Nil	Nil

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

ESSENTIAL INDICATORS

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

   Concord has established a robust Product Quality Management System to ensure prompt and effective handling of consumer complaints related to product quality. Consumers can register complaints through multiple channels, including written, electronic, or oral communication via our landline number, email at sales@concordbiotech.com, or by post. These complaints may relate to the quality, identity, reliability, safety, or efficacy of a product after distribution. Our complaint resolution process is aligned with health authority guidelines and regulatory compliance requirements to ensure timely responses and optimal customer satisfaction. Furthermore, Concord's global pharmacovigilance policy, overseen by a dedicated Product Safety Committee, reinforces our ongoing commitment to patient safety.

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

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

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

	FY 2025-26 (Current Financial Year)		Remarks	FY 2024-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	NIL	0	0	NIL
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Other	0	0		0	0	

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

	Product	Number	Reasons for recall
Voluntary recalls		NIL	
Forced recalls			

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

   Yes. The policy framework is not a public document hence it is not put up on the website of the Company

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

   No IT-related issues have been reported to date.

7. **Provide the following information relating to data breaches:**

   a. **Number of instances of data breaches :** 0

   b. **Percentage of data breaches involving personally identifiable information of customers :** 0

   c. **Impact, if any, of the data breaches**

      NA, The Company's proactive approach to cybersecurity has ensured zero data breaches to date.

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN CONCORD BIOTECH LTDs. BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT FOR FINANCIAL YEAR 2025-26

To the Board of Directors of Concord Biotech Ltd.

We have undertaken to perform a reasonable assurance engagement, for Concord Biotech Ltd. (Concord) in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information") in accordance with the criteria stated below. This Sustainability Information is as included in the BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) of the Company for the year ended 31st March, 2026. This engagement was conducted by a multidisciplinary team including assurance practitioners, engineers and environmental scientists.

IDENTIFIED SUSTAINABILITY INFORMATION

The Identified Sustainability Information for the year ended 31st March, 2026 is summarized in ANNEXURE 1 to this report. Our reasonable assurance engagement was with respect to the year ended 31st March, 2026 information only unless otherwise stated and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR and, therefore, do not express any conclusion thereon.

CRITERIA

The criteria used by the company to prepare the Identified Sustainability Information is summarized in ANNEXURE 1 to this report is the 'Guidance note for BRSR format'.

MANAGEMENT'S RESPONSIBILITY

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, Identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

INHERENT LIMITATIONS

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities.

OUR INDEPENDENCE AND QUALITY CONTROL

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India and have the required competencies and experience to conduct this assurance engagement.

The firm applies Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

OUR RESPONSIBILITY

Our responsibility is to express a reasonable assurance conclusion on the Identified Sustainability Information based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India. This standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information are prepared, in all material respects, in accordance with the Reporting Criteria. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we performed the assurance procedures as listed in ANNEXURE 2 to this report.

EXCLUSIONS:

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

- Operations of the Company other than those mentioned in the "Scope of Assurance" in our Engagement Letter.
- Aspects of the **BRSR** and the data/information (qualitative or quantitative) other than the Identified Sustainability Information.
- Data and information outside the defined reporting period i.e., financial year 2025-26.
- The statements that describe expression of opinions, beliefs, aspirations, expectations, aims, goals or future intentions provided by the Company.

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

RESTRICTION ON USE

Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of Concord at the request of the company solely, to assist company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the company. Our deliverables should not be used for any other purpose or by any person other than the addressees of our deliverables. The firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our deliverables are shown or into whose hands it may come without our prior consent in writing.

For **Ramanlal G. Shah & Co.**
Chartered Accountants
FRN 108517W

(CA VIVEK S. SHAH)
Partner
Membership No. 112269
UDIN: 26112269RECHJJ1018

Place: Ahmedabad
Date: 12th June, 2026

ANNEXURE 1

IDENTIFIED SUSTAINABILITY INFORMATION & CRITERIA USED

Sr. No.	IDENTIFIED SUSTAINABILITY INFORMATION	CRITERIA USED TO PREPARE THE IDENTIFIED SUSTAINABILITY INFORMATION	BRSR CROSS REFERENCING
1	Green-house gas (GHG) footprint	1) Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3 2) Total Scope 2 emissions (Break-up of the GHG (CO2e) into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3 3) GHG Emission Intensity (Scope 1 +2)	Principle 6, Question 7 of Essential Indicators
2	Water footprint	1) Total water consumption (net of recharge) 2) Water consumption intensity 3) Water Discharge by destination and levels of Treatment	Principle 6, Question 3 of Essential Indicators
3	Energy footprint	1) Total energy consumed 2) Energy consumed from renewable sources 3) Energy intensity	Principle 6, Question 1 of Essential Indicators
4	Waste management	1) Waste generation segregated into different types of waste 2) Waste intensity 3) Waste recovered through recycling, re-using or other recovery operations 4) Waste disposed by nature of disposal method	Principle 6, Question 9 of Essential Indicators
5	Employee Wellbeing and Safety	1) Spending on measures towards wellbeing of employees and workers 2) safety related incidents for employees and workers (including contract-workforce)	Principle 3, Question 11 of Essential Indicators
6	Gender Diversity	1) Wages paid to females 2) Complaints on POSH	Principle 5, Questions 3 & 7 of Essential Indicators
7	Inclusive Development	1) Input material sourced from MSMEs/ small producers 2) Job creation in smaller towns	Principle 8, Questions 4 & 5 of Essential Indicators
8	Fairness in Engagement with Customers and Suppliers	1) Loss / breach of data of customers 2) Ageing of payables	Principle 9, Questions 7 & 8 of Essential Indicators
9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	Principle 1, Question 9 of Essential Indicators

ASSURANCE PROCEDURES PERFORMED

During the assurance engagement, we adopted a risk-based approach, focusing on verification efforts with respect to disclosures. We verified the disclosures and assessed the robustness of the underlying data management system, information flows, and internal controls on reporting identified sustainability information in the BRSR.

In doing so, we:

1) Obtained an understanding of the identified sustainability indicators and related disclosures;
2) Obtained an understanding of the assessment criteria and their suitability for the evaluation and /or measurements of the identified sustainability indicators
3) Carried out a test of controls over reporting of identified non-financial reporting as laid down in the SSAE 3000 issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India;
4) Performed understanding and evaluation of the design of the key structures, systems, processes and controls for managing, recording and reporting on the identified sustainability indicators including at the sites visited.
5) We conducted interviews with key representatives, including data owners and decision- makers from different functions and locations of Concord;
6) Examined and reviewed the documents, data, and other information made available by Concord for identified non-financial Essential Indicators (non-financial disclosures);
7) We performed sample-based reviews of the mechanisms for implementing the sustainability-related policies and data management (qualitative and qualitative);
8) Checked the consolidation for various sites and corporate offices under the reporting boundary for ensuring the completeness of data being reported.
9) Assessed the level of adherence to 'Guidance note for BRSR format' followed by the Company in preparing the BRSR;
10) Obtained representations from Company's Management.