Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Company	L24110TG1990PLC011854
2.	Name of the Listed Entity	Divi's Laboratories Limited
3.	Year of incorporation	1990
4.	Registered office address	Divi Towers, 1-72/23(P)/DIVIS/303, Cyber Hills, Gachibowli, Hyderabad – 500 032, Telangana, India
5.	Corporate address	Divi Towers, 1-72/23(P)/DIVIS/303, Cyber Hills, Gachibowli, Hyderabad – 500 032, Telangana, India
6.	E-mail	mail@divislabs.com
7.	Telephone	+91 40-66966300
8.	Website	www.divislabs.com
9.	Financial year for which reporting is being done	April 01, 2024, to March 31, 2025
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE), and BSE Limited (BSE)
11.	Paid-up Capital	₹53,09,37,160/-
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	M. Satish Choudhury Company Secretary & Compliance Officer cs@divislabs.com +91 40-66966352
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosure under this BRSR is on a standalone basis unless otherwise stated.
14.	Name of assurance provider	Bureau Veritas (India) Private Limited
15.	Type of assurance obtained	Reasonable assurance for BRSR core indicators

II. Products/services

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

S. No	Description of main activity	Description of business activity	% of turnover of the entity
1.	Manufacture of Active Pharmaceuticals Ingredients, Intermediates and Nutraceuticals.	Manufacture of Active Pharmaceuticals Ingredients, Intermediates and Nutraceuticals.	100%

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.	Manufacture of Active Pharmaceuticals Ingredients, Intermediates and Nutraceuticals.	21009	100%

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	2	2

**The number of plants include the Company's 3 manufacturing facilities and a R&D center. The Company's Unit 3 manufacturing facility at Kakinada started its operations from January 01, 2025 and information related to the unit is included wherever required in the report effective from January 01, 2025.*

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of states)	18
International (No. of countries)	80

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

88%

c. A brief on types of customers

Our customers include various Pharmaceutical and Nutraceutical companies 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)	10,485	8,903	84.91	1,582	15.09
2.	Other than permanent (E)	791	680	85.97	111	14.03
3.	**Total employees (D + E)**	**11,276**	**9,583**	**84.99**	**1,693**	**15.01**
Workers						
4.	Permanent (F)	57	57	100	0	0
5.	Other than permanent (G)	6,972	6,966	99.91	6	0.09
6.	**Total workers (F + G)**	**7,029**	**7,023**	**99.91**	**6**	**0.09**

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)	17	15	88.24	2	11.76
2.	Other than permanent (E)	0	0	0	0	0
3.	**Total differently abled employees (D + E)**	**17**	**15**	**88.24**	**2**	**11.76**
Differently abled workers						
4.	Permanent (F)	1	1	100	0	0
5.	Other than permanent (G)	10	10	100	0	0
6.	**Total differently abled workers (F + G)**	**11**	**11**	**100**	**0**	**0**

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of females	
		No. (B)	% (B / A)
Board of Directors	10	2	20.00
Key Management Personnel*	7	1	14.29

** Including 5 Executive Directors.*

22. Turnover rate for permanent employees and workers:

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	7.37%	13.28%	8.26%	8.11%	14.64%	9.05%	17.69%	23.70%	18.52%
Permanent workers	1.74%	0	1.74%	0	0	0	1.72%	0	1.72%

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	Divis Laboratories (USA) Inc., New Jersy, USA.	Subsidiary	100%	No
2	Divi's Laboratories Europe AG, Basel, Switzerland	Subsidiary	100%	No

VI. CSR details

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

(ii) Turnover (in ₹ crores): ₹9,550

(iii) Net worth (in ₹ crores): ₹14,895

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 2024-25			FY 2023-24		
		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*	0	0	-	0	0	-
Investors (other than shareholders)	NA				-	-	-
Shareholders	Yes*	79	0		23	0	-
Employees and workers	Yes*	0	0	-	0	0	-
Customers	Yes*	49	5	-	42	7	-
Value chain partners	Yes*	0	0	-	0	0	-
Other (pleasespecify)	-	-	-	-	-	-	-

** Various policies of the Company for redressing the grievances of its stakeholders are available at https://www.divislabs.com/investor-relations/. In addition, there are internal policies placed on intranet of the Company.*

 # Pending complaints at the end of relevant period were/are being redressed as per the standard operating procedure and are/will be closed in due course.

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 opportunity (Indicate positive or negative implications)
1	Occupational health and safety	R	In pharmaceutical manufacturing, health and safety management systems must ensure uninterrupted and safe operations.	Health and safety management systems and procedures are in place in line with the applicable laws enacted in India like The Factories Act, The Explosives Act, etc., as well as applicable international standards like ISO. These systems / procedures are reviewed and audited periodically. Processes are in place for incident reviews leading to corrective and preventive action.	Occupational health & safety incidents can have negative financial implications.
2	Environment management	R	The Company's operations if not managed properly may result in risk to environment.	Environmental risks and impacts are managed through established environment management practices. The practices include conducting risk assessments, periodic review mechanisms and continuous strengthening practices and mitigation plans, using reviews and corrective and preventive actions. We are certified for ISO 14001 Environment Management System.	Environmental risks may result in negative financial implications.
3	Water management	R	Water management is crucial for the Company's operations from the perspective of protection and conservation of the natural resource and cost effectiveness.	We are managing risks associated with water management through implementation and strengthening of water recycle and reuse programs, installation of RO plants to treat water to reuse, water conservation programs (rainwater harvesting, collecting steam condensate, etc), and by installation of desalination plants to utilize seawater for selected operations.	Water management risks may result in negative financial implications apart from scarcity of this resource.
4	Community care	O	The Company believes in sustainable development and serves the vulnerable population around its manufacturing operations through its CSR activities.	-	Positive: The Company helps the communities with CSR activities in the area of health, education, drinking water, women empowerment, green initiatives, support to differently abled, rural development, Skill development, etc. This gives the Company a positive response in the communities it operates.

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 opportunity (Indicate positive or negative implications)
5	Waste management	R	Manufacturing of products requires abundant quantities of raw materials and proper management of waste generated.	We are managing risks associated with Waste management through implementation and strengthening of recycle and reuse programmes. Effective recovery of solvents from solvent recovery system and reuse in the process. Implementation of green chemistry in the process to reduce the waste generation. All solid waste generated are handled as per the applicable regulations of Ministry of Environment, Forest & Climate Change of India and Pollution Control Board's (PCB) conditions.	Waste management risks may result in negative financial implications.
6	Climate change	R	Increased levels of Green House Gas emissions may pose harmful effects to environment, human health and associated risks.	We are mitigating climate change risks by reducing the dependency on fossil fuel sources and focusing on renewable sources for power and heat energy. We have taken various initiatives to reduce GHG emissions from our operations. We have also committed to SBTi for both near term and net zero targets. In line with our commitment, we are working on developing targets. Our GHG footprint is being verified by external agency as per ISO 14064-1 on annual basis.	Climate change risks may result in negative financial implications

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions			P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes											
1.	a.	Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes
	b.	Has the policy been approved by the Board? (Yes/No)	The Policies are approved by the Board or by the respective Executive Director as authorized by the Board.								
	c.	Web Link of the Policies, if available	(Click on policy for web access if available on the Company website i.e. www.divislabs.com) P1 to P9 (excluding P7) - Code of Ethics and Business Conduct P1 - Whistle Blower Policy P2 - Supplier Code of Conduct, Sustainable procurement policy P3 to P5 - Labour and Human Rights Policy P4 & P8 - Corporate Social Responsibility Policy P6 – Environmental, Health and Safety Policy, Environmental Sustainability Policy P7 – NA P9 - Information Security Policies (available on our intranet)								
2.		Whether the entity has translated the policy into procedures. (Yes / No)	Yes						NA	Yes	
3.		Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	NA	No	Yes
4.		Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.		ISO 45001, ISO 14001 ISO 9001	ISO 45001			ISO 14001, ISO 45001 ISO 14064, G.M.P & G.L.P certification	-	As per the CSR Rules prescribed under the Companies Act, 2013	
5.		Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has set specific Sustainability targets, which lays down the key aspects of the sustainability including timelines for the same and yearly EHS (Environment, Health and Safety) targets as detailed below: **Sustainability targets for 2030:** **Carbon footprint** • Reduce absolute based GHG (Scope-1 & Scope-2) emissions by 5%. • Reduce intensity based GHG (Scope-1 & Scope-2) emissions by 25%. **Water conservation** • Reduce ground water & surface water intake by 30%. • Reduce water consumption by 25%. • Reduce intensity-based water consumption by 25%. **Energy conservation** • Decrease intensity-based energy consumption by 25%. • Rely on renewable energy sources to the extent possible, where applicable. **Waste management** • Reduce intensity-based waste disposal by 25%. • Reduce plastic waste using for packing. **EHS targets for 2024-25** • No major fire, explosion, toxic gas leak; No fatality & reportable injury. • Lost time injury severity (LTIs) rate of not more than 0.3. • Minimum 16 EHS training hours per employee per year. We are committed to Science Based Targets initiative (SBTi) for both Near term and Net-Zero targets. Inline to our commitment, we are working on developing targets.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9

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

The performance against specific commitments, goals achieved during the year is as follows:

Carbon footprint
- ~6,350 TCO_2e emissions were reduced with the initiatives taken during 2024-25.

Water conservation
- ~92,130 KL of water was conserved with the initiatives taken during 2024-25.

Energy conservation
- ~34,870 GJ of energy was conserved with the initiatives taken during 2024-25.

Waste management
- ~ 35 MT of plastic waste was reduced.

Achievement of EHS targets in FY 2024-25
- No major fire, explosion, toxic gas leak, fatality and reportable injuries have occurred during 2024-25.
- Lost time injury severity (LTIs) rate for FY 2024-25 is 0.03 that is well below the target of 0.3.
- Average EHS training hours per employee for FY 2024-25 is ~21 Hr 30 Min.

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure):

   At Divi's, Sustainability is fundamental to our business operations. In line with our commitment, we have set sustainability targets for 2030 and signed the Science Based Targets initiative (SBTi) for both Near term and Net-Zero targets.

   Dr. S. Devendra Rao,
   Whole-time Director (Manufacturing)

8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Dr. S. Devendra Rao Whole-time Director (Manufacturing) DIN: 10481393 Email: cs@divislabs.com; Tel: +91 40-66966352
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, the Risk Management and Sustainability Committee oversees the Environment, Social and Governance related topics.

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 and frequency
	Performance against above policies and follow up action	The Policies of the Company are reviewed periodically or on need basis by respective Department heads / Executive Directors / Board Committees / Board of Directors, as applicable.
	Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company is in compliance with all applicable laws.

		P1	P2	P3	P4	P5	P6	P7	P8	P9
11.	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	No	Yes, Bureau Veritas (India) Private Limited	Yes, Bureau Veritas (India) Private Limited	No	No	Yes, Bureau Veritas (India) Private Limited	NA	No	No

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

    With respect to Principle 7, the answer is "Not Applicable" (NA) as the Company does not have a separate policy on public advocacy.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable

Essential indicators

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

Segment	Total number of training and awareness programmes held	Topics/ principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	4	Familiarization programmes for the Board of Directors/ KMPs of the Company are done periodically. The topics of the programmes includes business and industry updates, risk management, important regulatory changes and compliances of various statutory requirements, updating on various Codes/Policies of the Company, environmental, social and governance parameters, legal cases, etc.	100%
Key Managerial Personnel (KMP)			
Employees other than BoD and KMPs	2,536	In addition to on-the-job training programmes, all the employees including workers underwent trainings which include topics covering principles P1-6, P8, P9.	99.35%
Workers			

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 Requirements) Regulations, 2015 and as disclosed on the entity's website):

	Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the applicable disclosures are made to the stock exchanges. The same is available on the website of the stock exchanges as well as on the Company's website at https://www.divislabs.com/investor-relations/statutory-communication/				
Settlement					
Compounding fee					

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

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

Applicable disclosures are made at the web-link provided above.

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

Yes. The Company has Anti-Corruption Policy, which not only covers the company but also extends to its stakeholders, viz., suppliers, customers, employees, etc. Weblink: https://www.divislabs.com/wp-content/uploads/2022/02/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 2024-25	FY 2023-24
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the directors	0	-	0	-
Number of complaints received in relation to issues of conflict of interest of the KMPs	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.**

Not Applicable

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

	FY 2024-25	FY 2023-24
Number of days of accounts payables	84	92

9. **Open-ness of business**

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

Parameter	Metrics		FY 2024-25	FY 2023-24
Concentration of purchases	a.	Purchases from trading houses as % of total purchases	20.54%	21.91%
	b.	Number of trading houses where purchases are made from	731	728
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	46.86%	44.15%
Concentration of sales	a.	Sales to dealers / distributors as % of total sales	4.39%	4.42%
	b.	Number of dealers / distributors to whom sales are made	2	2
	c.	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	100%	100%
Share of RPTs in	a.	Purchases (Purchases with related parties / Total Purchases)	Nil	Nil
	b.	Sales (Sales to related parties / Total Sales)	4.39%	4.42%
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d.	Investments (Investments in related parties / Total Investments made)	10.12%	8.22%

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
Nil	Nil	Nil

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

Yes, the Company has in place "Code of Ethics and Business Conduct" and a 'Policy on Related Party Transactions', which are applicable to the members of the Board of Directors. Transactions with Directors or any entity in which such Directors are concerned or interested, are required to be approved by the Audit Committee, the Board of Directors and Members of the Company, wherever applicable. In such cases, the interested Directors abstain themselves from the discussions at the meeting. Related Party Transactions, if any, with the Company shall be at arm's length basis only. The weblink of the abovementioned policies are mentioned below:

Code of Ethics and Business Conduct: https://www.divislabs.com/wp-content/uploads/2022/02/Code-of-Ethics-and-Business-Conduct-of-Divis-Laboratories-Limited.pdf

Policy on Related Party Transactions: https://www.divislabs.com/wp-content/uploads/2025/04/RPT_Policy_V4.pdf

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.**

	March 31, 2025	March 31, 2024	Details of improvements in environmental and social impacts
R&D	100%	100%	The expenditure towards R&D is aimed at improving environmental and social impacts, such as reduction in emission and waste generation, conservation of energy and water.
Capex	4.68%	24.60%	With the investments in specific technologies to improve the environmental and social impacts of product and processes during the year, the Company was able to reduce ~6,350 TCO_2e emissions, conserve ~92,130 KL of water and ~ 34,870 GJ of energy.

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

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

Yes, at Divi's, we are striving for sustainability across all functions of our organization including sourcing and procurement. Through our Sustainable Procurement policy, we are committed to ensuring the goods and services we purchase are manufactured, delivered, used and disposed of in an environmentally and socially responsible manner. It is also intended to encourage our suppliers to adopt practices that minimize their environmental impact and deliver community benefits, in relation to their own operations, and throughout the supply chains in which they operate. About 65.16% value of our purchases are sourced from vendors who embraced our sustainable procurement policy.

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

We have a well-established waste management system in place to collect the waste generated from our operations. Certain types of waste are being sent to authorised recyclers/ vendors for recovery and disposal. Plastic waste generated from our operations is either recycled or reused. E-waste is sent to authorised recyclers. Majority of hazardous waste is sent for co-processing at cement industries for value recovery.

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

   Yes. Actions are implemented to minimize the amount of plastic waste generated and ensure that the waste is recycled/ reused or disposed off to environment in friendly manner. For the purpose of implementation, we have engaged with authorized recyclers. Our waste collection plan is in line with the EPR plan submitted to PCB.

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?**

   We have conducted Life Cycle Assessments (LCA) internally for Climate Change category for the below products.

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
210	Naproxen Sodium	5.20%	Cradle to Gate	No	No
210	Valsartan	6.37%	Cradle to Gate	No	No

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

   There were no significant social or environmental concerns identified in LCA.

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).**

   We have established systems for recovering and recycle/reuse for most of our input materials.

Indicate input material	Recycled or re-used input material to total material	
	FY 2024-25	FY 2023-24
Toluene	~87.3%	~95%
Nitrobenzene	~92.6%	~93%

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:**

   Not applicable. Considering the line of business/operations, we have not reclaimed any products and packaging at the end of life of products.

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

   Not applicable. We have not reclaimed any products and their packaging materials.

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

Essential indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	8,903	8,903	100	8,903	100	NA	NA	0	0	8,903	100
Female	1,582	1,582	100	1,582	100	1,582	100	NA	NA	1,582	100
Total	**10,485**	**10,485**	**100**	**10,485**	**100**	**1,582**	**100**	**0**	**0**	**10,485**	**100**
Other than permanent employees											
Male	680	680	100	680	100	NA	NA	0	0	680	100
Female	111	111	100	111	100	111	100	NA	NA	111	100
Total	**791**	**791**	**100**	**791**	**100**	**111**	**100**	**0**	**0**	**791**	**100**

NA: Not Applicable

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	57	57	100	57	100	NA	NA	0	0	57	100
Female	0	0	0	0	0	0	0	NA	NA	0	0
Total	**57**	**57**	**100**	**57**	**100**	**0**	**0**	**0**	**0**	**57**	**100**
Other than permanent workers											
Male	6,966	6,966	100	6,966	100	NA	NA	0	0	6,966	100
Female	6	6	100	6	100	6	100	NA	NA	6	100
Total	**6,972**	**6,972**	**100**	**6,972**	**100**	**6**	**100**	**0**	**0**	**6,972**	**100**

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

	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	0.19%	0.13%

2. Details of retirement benefits, for current financial year and previous financial year.

Benefits	FY 2024-25			FY 2023-24		
	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	Y	100	100	Y
Gratuity	100	100	N.A.	100	100	N.A.
ESI	25.50	81.80	Y	34.90	81.90	Y
Others -please specify	-	-	-	-	-	-

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.

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

   Yes. The Company's Code of Ethics and Business Conduct provides for equal opportunities for all its employees and all qualified applicants for employment without regard to their race, caste, religion, colour, ancestry, marital status, gender, age, nationality, ethnic origin or disability (to the extent it does not affect the performance of the expected functions), subject to applicable laws and regulations. Weblink to access the Code of Ethics and Business Conduct is https://www.divislabs.com/wp-content/uploads/2022/02/Code-of-Ethics-and-Business-Conduct-of-Divis-Laboratories-Limited.pdf

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	NA	NA	NA	NA
Female	98.31 %	82.57%	NA	NA
Total	**98.31%**	**82.57%**	**NA**	**NA**

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

	Yes/No	(If Yes, then give details of the mechanism in brief)
Permanent workers	Yes	Yes, a Grievance Redressal Mechanism has been constituted to hear and redress individual grievances. The Company has formulated Whistle Blower Policy for redressing grievances related to unethical behavior, actual or suspected fraud or a violation of a Company's Code of Conduct. As per this Policy, the concerns can be sent to the Vigilance Officer or directly to the Chairman of the Audit Committee. The policy can be accessed at https://www.divislabs.com/wp-content/uploads/2020/06/WhistleBlowerPolicy.pdf
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 2024-25			FY 2023-24		
	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	**10,485**	**Nil**	**0**	**9,683**	**Nil**	**0**
Male	8,903	Nil	0	8,239	Nil	0
Female	1,582	Nil	0	1,444	Nil	0
Total permanent workers	**57**	**Nil**	**0**	**58**	**Nil**	**0**
Male	57	Nil	0	58	Nil	0
Female	0	Nil	0	0	Nil	0

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	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	9,583	9,583	100	9,583	100	9,397	9,397	100	9,397	100
Female	1,693	1,693	100	1,693	100	1,710	1,710	100	1,710	100
Total	**11,276**	**11,276**	**100**	**11,276**	**100**	**11,107**	**11,107**	**100**	**11,107**	**100**
Workers										
Male	7,023	7,023	100	7,023	100	6,411	6,411	100	6,411	100
Female	06	06	100	06	100	6	6	100	6	100
Total	**7,029**	**7,029**	**100**	**7,029**	**100**	**6,417**	**6,417**	**100**	**6,417**	**100**

Note: Training programmes offered under health and safety and skill upgradation are mandatory for all employees and workers. All of them attended the training programmes as per schedule.

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	8,903	8,903	100	8,239	8,239	100
Female	1,582	1,582	100	1,444	1,444	100
Total	**10,485**	**10,485**	**100**	**9,683**	**9,683**	**100**
Workers						
Male	57	57	100	58	58	100
Female	0	0	100	0	0	100
Total	**57**	**57**	**100**	**58**	**58**	**100**

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 of such system?

Yes, occupational health and safety management system has been implemented at all our manufacturing sites and supporting centers.

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

Divi's has well established procedures in place to identify work-related hazards and assess risks on a routine and non-routine basis. Robust management of change is implemented in the organization, which ensures the compliance of all the required assessments prior start-up of work. These assessments include various hazard & risk identification strategies like Hazard Identification and Risk Assessment (HIRA), Hazard and Operability Study (HAZOP), Chemical workplace risk assessments, Layers of Protection Analysis (LOPA), Process safety risk assessments, Process safety testing for materials chaired by a team of experts with remarkable industrial experience. The identified hazards are re-examined, to establish the level of risk reduction, after implementation of safeguards. It covers routine and non-routine works with an executed action plan that minimizes risks to acceptable levels.

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

Yes. Procedures that enables the workers to report work related hazards are in place. As a regular practice, worker is nominated as one of the team members for all Hazard Identifications and Risk Assessments where he can share his expertise for effective risk reduction. In addition, a well-established procedure for employee /worker suggestions on all work-related improvements is in place.

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

Yes. All Employees and worker of the entity have access to non-occupational medical and healthcare services.

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

Safety incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.12	0.18
	Workers	0.73	0.66
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

Note: LTIFR is calculated considering the first aid cases also.

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

Divi's established a strong and self-sustaining culture of health and safety in the organisation. This is monitored and implemented through well-established ISO 45001 certified management system to oversee all the health and safety activities that are required to ensure a safe and healthy workplace according to the Plan-Do-Check-Act (PDCA) cycle. Divi's has Committees (Safety, Health) in place at different levels in the organization, to guide employees on EHS aspects and to monitor the implementation of health and safety practices. As part of our commitment to consciously promote safe and healthy workplace practices, we encourage our employees, supervisors and managers to take direct ownership of their safety, and the safety of their colleagues.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	Nil	Nil	-	Nil	Nil	-
Health & safety	Nil	Nil	-	Nil	Nil	-

14. Assessments for the year:

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

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

There were no safety-related incidents during the year and no significant corrective actions were required. As part of improving the safe working environment, the hazards associated with routine and non-routine activities were identified and effective control measures are in place.

Leadership indicators

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

   (A) Employees: Yes

   (B) Workers: Yes

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

   The Company periodically communicates with the value chain partners and peruses compliances. This activity is also reviewed by internal auditor / consultants. The Company expects its value chain partners to uphold business responsibility principles and values of transparency and accountability.

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

	Total no. of affected employees / workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	Nil	Nil	NA	NA
Workers	Nil	Nil	NA	NA

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

   Yes

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

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Assessment of value chain partners has commenced and ~65.16 % of our supply chain partners by value have responded to participate in our assessment.
Working Conditions	

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.**

   During the reporting period, no corrective action plan was necessitated.

   If any such risks/concerns are noticed, the value chain partner will be asked to comply with requisite measures in a timebound manner. If not complied within the given time, procurement will be deferred till the value chain partners improve the safety practices and working conditions to address the risk/concern.

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.**

   We recognize key stakeholder as an individual or group of individuals or institutions that impact our business or are impacted by our business. Our key stakeholders include employees, customers, investors, suppliers, the community and government authorities.

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, OTHERS)	Frequency of engagement (Annually/ half yearly/ quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Emails, notice boards, website, management interactions	Continuous and as per requirement	For employee wellbeing, to provide a safe and inclusive workplace, provide required infrastructure and training for professional and personal growth. Also to redress grievances and work on feedbacks and consultation.
Customers	No	Emails, brochures, website and meetings (physical and virtual).	Based on business needs	To keep the customers informed about our products and services and to understand the business needs.
Value chain partners	No	Emails, website and meetings (physical and virtual).	Based on business needs	To ensure timely supply of goods and services in order to maintain business continuity sustainably.
Shareholders	No	Notices, advertisements, email, annual reports, stock exchange intimations, earnings conference calls and through updates on Company's website.	Quarterly/half-yearly/annual	Disclosure of financial information and business updates beside applicable statutory disclosures.
Community	Yes	CSR initiatives, In-person Meetings	Need basis	With a commitment to make meaningful change a reality, we continue to undertake varied initiatives aimed at improving lives of vulnerable/ Marginalized groups in the community.
Government/ Government agencies	No	Various submissions and disclosures, meetings, emails, etc	As per statutory requirement and need based	To ensure and report various compliances to discharge statutory responsibilities and to keep the policy makers informed about industry requirements.

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.**

   Consultation with relevant stakeholders on the economic, environmental, and social topics is done by the respective functional heads and the feedback is shared with the Management / Committee / Board, as required.

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

   Yes. For instance, CSR activities are identified, prioritized, and implemented in consultation with relevant stakeholders.

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

   The departmental heads are empowered to engage and address the concerns of vulnerable/ marginalized stakeholder groups as needed.

Our CSR initiatives are implemented with an objective to reach out to the vulnerable and marginalized stakeholder groups. Based on the engagement with stakeholder groups, needs are identified, and efforts are put in to address the concerns.

Some of the areas in which the organization is working are:

- Promoting Education by strengthening infrastructure through science labs, digital class rooms, sports facilities, libraries and an initiative to eradicate malnutrition by providing Horlicks sachets to all the schools surrounding the manufacturing facilities.
- Providing pure drinking water to people residing in the surrounding communities through which approx. 3,20,000 people are benefitted.
- Empowering women by providing required support by encouraging them to get educated to earning a livelihood.
- Plantation around the company's manufacturing facilities and organizing clean and green programme.
- To empower the youth with right skills for their future employment and self-employment needs livelihood training programs like Tailoring, Beautician course, Hospitality, basic computer skills etc. in Divi's Skill Development Centre.
- Other key initiatives include, animal welfare, preventive healthcare, Swachh Bharat, rural development, support to differently abled, etc.

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 2024-25			FY 2023-24		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	10,485	10,485	100	9,683	9,683	100
Other than permanent	791	791	100	1,424	1,424	100
Total employees	**11,276**	**11,276**	**100**	**11,107**	**11,107**	**100**
Workers						
Permanent	57	57	100	58	58	100
Other than permanent	6,972	6,972	100	6,359	6,359	100
Total workers	**7,029**	**7,029**	**100**	**6,417**	**6,417**	**100**

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

Category	FY 2024-25					FY 2023-24				
	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	**10,485**	**0**	**0**	**10,485**	**100**	**9,683**	**0**	**0**	**9,683**	**100**
Male	8,903	0	0	8,903	100	8,239	0	0	8,239	100
Female	1,582	0	0	1,582	100	1,444	0	0	1,444	100
Other than permanent	**791**	**0**	**0**	**791**	**100**	**1,424**	**0**	**0**	**1,424**	**100**
Male	680	0	0	680	100	1,158	0	0	1,158	100
Female	111	0	0	111	100	266	0	0	266	100

Category	FY 2024-25					FY 2023-24				
	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)
Workers										
Permanent	**57**	**0**	**0**	**57**	**100**	**58**	**0**	**0**	**58**	**100**
Male	57	0	0	57	100	58	0	0	58	100
Female	0	0	0	0	100	0	0	0	0	100
Other than permanent	**6,972**	**0**	**0**	**6,972**	**100**	**6,359**	**0**	**0**	**6,359**	**100**
Male	6,966	0	0	6,966	100	6,353	0	0	6,353	100
Female	6	0	0	6	100	6	0	0	6	100

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

a. **Median remuneration / wages:**

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (In ₹ lakhs)	Number	Median remuneration/ salary/ wages of respective category (In ₹ lakhs)
Executive Directors	4	3,797.50	1	3,070.00
Independent Directors*	4	31.50	1	27.00
Key Managerial Personnel#	2	219.93	0	0
Employees other than BoD and KMP	8,897	5.30	1,581	3.97
Workers	57	10.10	0	NA

*Note: *Independent directors are paid by way of sitting fees and annual remuneration equal to male and female categories.*

#Other than Executive Directors.

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	9.30%	8.90%

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.**

For employees, a grievance redressal committee is constituted for the resolution of disputes arising out of individual grievances. The committee has equal representation from management and workers. Individual workers can raise grievances to the committee. The grievance redressal committee would enquire and resolve the grievance within defined time limits.

Also, the Company has a Whistle Blower Policy with defined procedures to report instances of unethical behavior, actual or suspected fraud, or violation of the Code of Ethics and Business Conduct to the Vigilance Officer / Chairman of the Audit Committee. The Policy is available on the Company's website.

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

	FY 2024-25			FY 2023-24		
	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	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 2024-25	FY 2023-24
Total Complaints reported under 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.**

A mechanism is in place to handle the complaints related to discrimination and harassment which also includes prevention of adverse consequences to the complainant. Any retaliation or threats against those who make harassment complaints or assist in the investigation shall be subject to disciplinary measures.

Also, the Company has Whistle Blower Policy with a set mechanism to file complaints, which will be appropriately dealt with by the Chairman of the Audit Committee.

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

Yes

10. **Assessments for the year:**

Category	% 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	-

11. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.**

Not applicable

Leadership indicators

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

   Not applicable

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

   The Company in the reporting period did not undertake any Human Rights due diligence.

3. **Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?**

   Yes.

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

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual harassment	Assessment of value chain partners has commenced and ~65.16% of our supply chain partners by value have responded to participate in our assessment.
Discrimination at workplace	
Child labour	
Forced labour/Involuntary labour	
Wages	
Others – please specify	

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

   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	FY 2024-25	FY 2023-24
From renewable sources		
Total electricity consumption (A)	23,267 GJ	7,441 GJ
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	23,267 GJ	7,441 GJ
From non-renewable sources		
Total electricity consumption (D)	17,48,555 GJ	16,31,524 GJ
Total fuel consumption (E)	31,88,224 GJ	34,49,936 GJ
Energy consumption through other sources (F)	2,081 GJ	2,397 GJ
Total energy consumed from non-renewable sources (D+E+F)	49,38,860 GJ	50,83,857 GJ
Total energy consumed (A+B+C+D+E+F)	49,62,127 GJ	50,91,298 GJ
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0000539	0.0000664
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)#	0.0011147	0.0013572
Energy intensity in terms of physical output	78.32 GJ/MT	77.58 GJ/MT

 # The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF- for India. (Ref: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND)

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, Bureau Veritas (India) Private Limited.

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

   No.

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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kiloliters)		
(i) Surface water	9,55,439	10,97,058
(ii) Groundwater	8,92,831	7,65,261
(iii) Third party water	27,470	28,299
(iv) Seawater / desalinated water	9,19,563	9,18,955
(v) Others	0	0
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	**27,95,303**	**28,09,573**
Total volume of water consumption (in kiloliters)	**34,83,162**	**35,50,556**
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0000379	0.0000463
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)#	0.0007824	0.0009465
Water intensity in terms of physical output	54.98 Kl/MT	54.10 Kl/MT

 # The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF- for India. (Ref: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND)

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, Bureau Veritas (India) Private Limited.

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

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	4,08,910	4,24,705
- No treatment	0	0
- With treatment – Secondary treatment	4,08,910	4,24,705
(iv) Sent to third-parties	1,608	120
- No treatment - Sent to common effluent treatment plant (CETP)	1,608	120
- With treatment – please specify level of treatment	0	0
(v) Others	4,297	4,447
- No treatment	0	0
- With treatment – Primary Treatment	4,297	4,447
Total water discharged (in kiloliters)	**4,14,815**	**4,29,272**

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, Bureau Veritas (India) Private Limited.

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

Yes, Divi's Laboratories Limited has installed Zero Liquid Discharge (ZLD) for effluent treatment at Unit-I operating in Telangana state. All kind of effluents are managed under ZLD system installed with various kinds of advance technologies and adequate standby systems. The RO permeates collected from final treatment of effluents are re-used / recycled within the industry. The domestic wastewater is treated in STP and the treated water is re-used for toilet flushing and gardening. Complete ETP of ZLD system is monitored through online monitoring system. The real time data of online monitoring system is connected to official websites of PCB.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx#	Tons	79.09	92.88
SOx#	Tons	60.75	71.16
Particulate matter (PM)#	mg/m^3 (average)	32.12	36.44
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

#NOx, SOx and PM air emission details are from the boiler stacks

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, stack emission analysis has been carried out by SV Enviro Labs and Consultants.

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	3,39,941	3,63,246
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	3,57,810	3,25,972
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MT CO_2e/ Rupees	0.0000076	0.0000090
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)	MT CO_2e/ per rupee adjusted for PPP	0.0001567	0.0001837
Total Scope 1 and Scope 2 emission intensity in terms of physical output	MT CO_2e/MT	11.01	10.50

 # The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF- for India. (Ref: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND.)

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, Bureau Veritas (India) Private Limited.

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

Yes, various initiatives are implemented to reduce the Green House Gas emissions (GHG).

Key initiatives taken to reduce GHG emissions are:

- Replacing Reciprocating brine chilling plant with screw brine chilling plant.
- Replacing screw type air compressors with centrifugal type air compressors and purge type ADU with HOC (Heat of Compression) type ADU (Air Dryer Unit).
- Recovering and re-using of steam condensate for boiler operations.
- Recovering and re-using of heat energy from flash steam letting out to atmospheres.
- Installed LT capacitor bank panel with automatic power factor controller.
- Replacing of steam ejectors with dry vacuum pumps.
- Installing Dissolved Oxygen (DO) analyzer for biological aeration tank to optimize operation of the blowers.
- Installation of add-on system for brine secondary pumps.
- Optimized utility usage by replacing brine with RT water for Heat Exchangers.
- Implementing green chemistry principles in process operation.

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

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	539.68	655.26
E-waste **(B)**	8.67	3.25
Bio-medical waste **(C)**	0.48	0.48
Construction and demolition waste **(D)**	3,626.24	3,547.35
Battery waste **(E)**	39.60	24.45
Radioactive waste **(F)**	0	0
Other Hazardous waste. Please specify, if any. **(G)**	1,34,821.12	88,471.01
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	26,401.11	22,144.29
Total (A+B + C + D + E + F + G+ H)	**1,65,436.90**	**1,14,846.09**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	**0.0000018**	0.0000015
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)# (Total waste generated / Revenue from operations adjusted for PPP)	0.0000372	0.0000306
Waste intensity in terms of physical output	2.61 MT/MT	1.75 MT/MT
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	76,957.43	31,166.74
(ii) Re-used	41,855.60	33,536.31
(iii) Other recovery operations	32,319.05	31,830.38
Total	**1,51,132.08**	**96,533.43**

Parameter	FY 2024-25	FY 2023-24
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	31.74	36.03
(ii) Landfilling	14,960.43	17,909.68
(iii) Other disposal operations	0.045	0
Total	**14,992.22**	**17,945.71**

 # The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF- for India. (Ref: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND.)

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, Bureau Veritas (India) Private Limited.

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.**

Hazardous & Other Waste, most of the waste is Co-processed as alternative fuel instead of incineration which shall cutdown the incinerated ash sent for Landfill. Organic / distillation bottom residues which possess calorific value are sent to cement industries as alternate fuel in the kilns. Inorganic solid wastes are disposed to TSDF (An authorized Govt. secure land fill) and or to authorized re-processor.

~88% of our hazardous waste is sent to cement industries and recyclers for co-processing and recycling. The remaining ~12% of hazardous waste is sent to landfilling and incineration. Other non-hazardous waste such as glass, MS scrap, wood waste, boiler ash etc. is sent to recyclers, cement industries for co-processing or to brick manufacturers.

The plastic waste (packaging and other type) generated from our operations is collected, segregated at source and sent to authorised recyclers by following all applicable local regulations. E-waste generated from our operations is collected and transferred to authorised recyclers / dismantling agencies by following all applicable local regulations.

We treat all our waste as a value stream and 3R's strategy is effectively implementing to reduce its impact on Environment. We reduce waste through technological interventions and by implementing green chemistry principles. Ongoing initiatives increasing usage time cycles, segregation of waste at point of generation, process optimization, packaging optimization / changes in packaging types, multistage scrubbers etc. We have shifted to jumbo bags from small size packaging, getting RMs in bulk tankers instead of in plastic drums.

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:**

The Company does not have any of its manufacturing facilities in ecologically sensitive areas.

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

In the current financial year, no environmental impact assessments studies were undertaken.

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:**

Yes, we are compliant with the applicable environmental law/ regulations/ guidelines in India.

Leadership indicators

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

   Not Applicable. Our facilities are not located in areas of water stress.

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	8,96,952	8,32,196
Total Scope 3 emissions per rupee of turnover	MT CO_2e/ Rupees	0.00000975	0.0000109
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	MT CO_2e/ MT	14.16	12.68

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

   Yes, Bureau Veritas (India) Private Limited

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

   Not applicable.

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
01	Reducing carbon footprint	Key initiatives: • Replacing screw type air compressors with centrifugal type air compressors and purge type ADU with HOC (Heat of Compression) type ADU (Air Dryer Unit). • Replacing of steam ejectors with dry vacuum pumps. • Recovering and reusing of steam condensate water for boiler operations. • Optimized utility usage by replacing brine with RT water for Heat Exchangers.	~6,350 TCO_2e emissions were reduced with the initiatives taken during the reporting period
02	Water management	Key initiatives: • Using of RO water as feed in cooling towers. • Recovering and reusing of steam condensate water for boiler operations. • Design modifications and validation of scrubber systems. • Re-using of steam condensate for cleaning purpose which is unsuitable for boiler operations.	~92,130 KL of water was conserved with the initiatives taken during the reporting period

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
03	Energy management	Key initiatives: • Replacing screw type air compressors with centrifugal type air compressors and purge type ADU with HOC (Heat of Compression) type ADU (Air Dryer Unit). • Replacing of reciprocating brine chilling system with screw-type chilling system. • Installed LT capacitor panels with Automatic Power Factor Controllers (APFC). • Installing Dissolved Oxygen (DO) analyzer for biological aeration tank to optimize operation of the blowers.	~34,870 GJ of energy was conserved with the initiatives taken during the reporting period
04	Waste management	Key initiatives: • Implemented process improvements guided by the Principles of Green Chemistry, enhancing the recovery and reuse potential across operations. • Established dedicated solvent recovery stations to enable the efficient reuse of solvents and minimize waste. • Adopted conventional slurry transfer methods in place of container off-loading, tailored to material properties, process parameters, and facility design. • Reused final wash/rinse water for initial rinse steps in production processes, reducing fresh water consumption and overall waste.	~35 MT of plastic waste was reduced with the initiatives taken during the reporting period

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

Yes, the Company has developed business continuity and disaster management plan. The plans are developed keeping in view of various risks which could be mitigated / minimized. However, despite the plans and comprehensive standard operating procedures (SOPs) for various situations, unforeseen events/risks may cause interruption to the Company's operations. The plans are aimed at continuing Company's operations with the least possible interruptions.

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

No significant adverse impact to the environment were reported from the value chain of the entity.

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

Assessment of value chain partners has commenced and ~65.16% of our supply chain partners by value have responded to participate in our assessment.

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

a. By the listed entity: Nil

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners:

Data is currently not available. The Company will seek necessary information from value chain partners for future year's reporting.

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.

   The Company is associated with 9 trade and industry chambers/ associations.

   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.	National Safety Council	National
2.	Indian Chemical Council	National
3.	Confederation of Indian Industry	National
4.	Pharmaceuticals Export Promotion Council of India	National
5.	Bulk Drug Manufacturers Association	National
6.	National Fire Protection Association	National
7.	Swiss-India Chamber of Commerce	International
8.	American Industrial Hygiene Association (AIHA)	International
9.	Federation of Telangana Chambers of Commerce and Industry	State

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

   Not Applicable

Leadership indicators

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

   Not Applicable

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.

   A grievance redressal mechanism is in place consisting of CSR team members to receive and redress grievances of the community and also an effective whistle blower policy at corporate level.

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

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	16.82 %	18.36 %
Sourced directly from within the district and neighboring districts (India)	63.78 %	64.37 %

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 2024-25	FY 2023-34
Rural	72.08%	71.72%
Semi-urban	21.31%	21.55%
Urban	6.61%	6.73%
Metropolitan	0	0

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

Leadership indicators

1. **Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):** Not applicable.

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 (in ₹ crores)
1	Andhra Pradesh	Visakhapatnam	11.22
2	Andhra Pradesh	Vizianagaram	0.40

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

   No

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

   NA

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

   NA

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

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

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

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

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	Promoting education	82,201	Our CSR initiatives are implemented with an objective to reach out to the vulnerable and marginalized communities, including persons with disabilities, elderly, women and children from the less privileged socio-economic sections of the society.
2	Preventive healthcare	1,08,953	
3	Village development	1,02,480	
4	Empowering women	10,085	
5	Animal welfare	5,400	
6	Support to differently abled	60	
7	Livelihood enhancement projects	1,641	
8	Safe drinking water	8,20,585	
9	Environment sustainability	37,948	
10	Promoting rural sports	3,557	
11	Swachh bharat	1,33,803	

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.**

Divi's manufactures Active Pharmaceutical Ingredients (APIs), API Intermediates, Nutraceuticals, and supplies them to customers for further manufacturing to make respective finished dosage products. Being a Business-to-business (B2B) company, we deal with relatively small number of large customers. We have established procedures to receive customer complaints whether received in oral or in writing and respond back to customers within agreed timelines. The customer complaints are concluded and closed upon mutual agreement.

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	The Company complies with all the regulatory requirements in relation to the display of information on product label.
Safe and responsible usage	
Recycling and/ or safe disposal	

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

	FY 2024-25			FY 2023-24		
	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	-
Other	0	0	-	0	0	-

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

	Number	Reasons for recall
Voluntary recalls	Nil	-
Forced recalls	Nil	-

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

   Yes, we are following a set of Information Security Policies which are aligned to ISO 27001. The policies are shared with the relevant stakeholders and are also available on the intranet platform 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 corrective actions were warranted during the year, as no issues or instances as stated above have occurred during the year under review.

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

   a) Number of instances of data breaches along-with impact: Nil

   b) Percentage of data breaches involving personally identifiable information of customers: 0%

   c) Impact, if any, of the data breaches: Not applicable

Leadership indicators

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

   The information on products and services of the Company can be accessed from website of the Company at https://www.divislabs.com/

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

   As Divi's manufactures active pharmaceutical ingredients (APIs), API intermediates and supplies to customers for further manufacturing to make respective finished drug products, we have no direct consumers. However, Storage and handling conditions/measures are displayed on the labels of each material container shipped to our customers.

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

   Divi's manufactures Active Pharmaceutical Ingredients (APIs), API Intermediates, Nutraceuticals and supplies to customers for further manufacturing to make respective finished dosage products. Being a Business-to-business (B2B) company, we deal with relatively small number of large customers. We keep our customers informed of any risk of disruption/ discontinuation of supplies in a prompt manner as agreed with them.

4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.**

   Yes, product information displayed on the label of product container like name of product and grade (USP/EP/BP/IP), unique batch number, date of manufacture & retest date, quantity, manufacturing site address and license details, storage and handling conditions/precautions, approved by sign from quality department.

   Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

   Yes, the Company has a mechanism to survey the customer satisfaction level for all its products / services.

Independent Practitioner's Reasonable Assurance Report

To

The Board of Directors of

Divi's Laboratories Limited

Introduction and objectives of work

The Board of Directors of Divi's Laboratories Limited (the 'Company') have engaged us for providing Assurance Report on identified sustainability information in the Business Responsibility & Sustainability Report (BRSR) of the Company for the year ended March 31, 2025 including relevant information of the previous year disclosed in the BRSR.

Our scope of work consists of Reasonable Assurance on BRSR Core indicators in the BRSR Report, as described in the Securities and Exchange Board of India's (SEBI) circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July12, 2023 & SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024 and clarifications thereto, read with applicable SEBI Regulations and prescribed format, as amended.

Opinion

Reasonable Assurance for 9 BRSR-Core Parameters (Refer to Annexure-1)

We have performed a Reasonable Assurance engagement on whether the Company's identified sustainability information i.e. BRSR Core indicators disclosed in the BRSR report for the period from April 01, 2024 to March 31, 2025 including relevant information of the previous year disclosed in the BRSR, has been prepared in accordance with the Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, guidance notes for BRSR format issued by SEBI.

In our opinion, the Company's BRSR Core indicators disclosed in the BRSR report for the period from April 01, 2024 to March 31, 2025 including relevant information of the previous year disclosed in the BRSR subject to reasonable assurance is prepared in all material respects, in accordance with the Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and basis of preparation as set out in Section A General Disclosures 13 of the BRSR Report for the year ended March 31, 2025.

The Company has established appropriate systems for the collection, aggregation, and analysis of quantitative data on all BRSR Core indicators.

Our opinion is not modified in respect of this matter.

Basis for opinion and summary of our work

We have performed the Reasonable Assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and in line with the requirements of Bureau Veritas's Internal Standards and Requirements for assurance of Sustainability Reports.

As part of its independent reasonable assurance engagement, we assessed the appropriateness and robustness of underlying reporting systems and processes, used to collect, analyse and review the information reported. In this process, we undertook the following activities:

- Assessment was conducted by means of physical site visits at Head Office (HO), Unit 1, Unit 2, Unit 3 & Divi's Research Centre (DRC). Bureau Veritas interviewed personnel of Divi's including Environment, Health & Safety (EHS) team, Environment compliance Department (ECD), Engineering, Personal & Administration, Purchase, Accounts & Corporate Secretarial and other relevant departments.
- The assurance process involved carrying out an Assessment by experienced assessors from Bureau Veritas.
- The Company had submitted performance data on reported BRSR topics. The data pertaining to each location visited was assessed by Bureau Veritas through the process above described.
- Data on various BRSR attributes were assessed for the locations that were visited. Later, it was confirmed that the same assessed data went into preparation of the final data within the BRSR Report for the FY 2024-25.
- Review of Company's data and information systems for collection, aggregation, analysis and review.

Our work was conducted against Bureau Veritas' standard procedures and guidelines for external Assurance of Sustainability Reports, based on the current best practice in independent assurance.

Management responsibility

The Selection of reporting criteria, reporting period, reporting boundary, monitoring and measurement of data, preparation, and presentation of information in the BRSR report are the sole responsibility of the Company and its management. We are not involved in drafting or preparation of BRSR Report. Our sole responsibility was to provide independent reasonable assurance on BRSR Core indicators stated in the BRSR report for the year ended March 31, 2025.

Our responsibility

We are responsible for performing Reasonable Assurance on the BRSR Core indicators in the BRSR Report of the Company for the period from April 01, 2024 to March 31, 2025 including relevant information of the previous year disclosed in the BRSR report, are free from material misstatements, whether due to fraud or error, in accordance with the reporting requirements stated above. Our responsibility includes forming an independent opinion, based on the procedures performed by us and the evidence we have obtained, and reporting our reasonable assurance opinion on the BRSR Core indicators to the Directors of Divi's Laboratories Limited.

Limitations and exclusions

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period.
- Positional statements (expressions of opinion, belief, aim or future intention by Divi's Laboratories Limited and statements of future commitment.
- Competitive claims in the report claiming, "first company in India", "first time in India", "first of its kind", etc.

Our assurance does not extend to the activities and operations of Divi's Laboratories Limited outside of the scope and geographical boundaries as well as the operations undertaken by any subsidiaries or joint ventures of the Company.

This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist within the Report.

Statement of independence, integrity, and competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety, and social accountability with over 196 years history. Its assurance team has extensive experience in conducting assessment over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified Quality Management System which complies with the requirements of ISO 9001:2015, 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.

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA), across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour, and high ethical standards in their day-to-day business activities.

The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Divi's Laboratories Limited.

Competence

The assurance team has extensive experience in conducting assurance over environmental, social, ethical, and health & safety information, systems and processes an excellent understanding of Bureau Veritas standard methodology for the Assurance of Sustainability Reports.

Restriction on use of our Report

Our Reasonable assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the company solely to assist the company in reporting on the 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.

M Rama Mohan Rao
Lead Assuror
Bureau Veritas India Private Limited

Date: May 17, 2025
Place: Hyderabad

Rupam Baruah
Technical Reviewer
Bureau Veritas India Private Limited

Date: May 17, 2025
Place: Mumbai

Annexure 1

Reasonable level of assurance is provided for following '9 Indicators included in BRSR-Core Attributes'

Sl. No	Attribute	Parameter	Cross Reference to the BRSR
1	Greenhouse Gas (GHG) Footprint	Scope 1 Emissions	Principle 6, Question 7 of Essential Indicators
		Scope 2 Emissions	
		GHG Emission Intensity	
2	Water Footprint	Total Water Consumption	Principle 6, Question 3 of Essential Indicators
		Water Intensity	
		Water Discharge	Principle 6, Question 4 of Essential Indicators
3	Energy Footprint	Total Energy Consumed	Principle 6, Question 1 of Essential Indicators
		% from Renewable Sources	
		Energy Intensity	
4	Waste Management (Circularity)	Category-wise Waste Generation	Principle 6, Question 9 of Essential Indicators
		Waste Intensity & Recovery	
5	Employee Wellbeing and Safety	Spending on Well-being	Principle 3, Question 1(c) of Essential Indicators
		Safety Incidents	Principle 3, Question 11 of Essential Indicators
6	Gender Diversity	Wages Paid to Females	Principle 5, Question 3(b) of Essential Indicators
		POSH Complaints	Principle 5, Question 7 of Essential Indicators
7	Inclusive Development	MSME/Indian Sourcing	Principle 8, Question 4 of Essential Indicators
		Wages in Smaller Towns	Principle 8, Question 5 of Essential Indicators
8	Customer & Supplier Fairness	Data Breach Incidents	Principle 9, Question 7 of Essential Indicators
		Accounts Payable Days	Principle 1, Question 8 of Essential Indicators
9	Business Openness	Related Party Transactions & Concentration	Principle 1, Question 9 of Essential Indicators