

Business Responsibility and Sustainability Report

As our business evolves, we remain firmly committed to responsible and sustainable growth. In financial year 2025–26, this commitment was tested and strengthened in an environment shaped by heightened regulatory expectations, increasing climate-related risks, and growing stakeholder scrutiny.

Against this backdrop, we made steady progress across our key Environment, Social & Governance (“ESG”) priorities and deepened the integration of sustainability into how we make decisions. At the same time, we sharpened our medium-term and long-term ESG targets, supported by stronger governance frameworks, structured monitoring, and active oversight by the Board of Directors and its Committees.

ESG is not a parallel agenda for us it is embedded in how we operate and create value. This enables us to respond with discipline to emerging risks while being equally prepared to capture new opportunities responsibly. Our focus remains on execution, with clear accountability and ongoing evaluation of performance against the commitments we have set.

This Business Responsibility and Sustainability Report (BRSR) sets out our approach and performance across material ESG themes for FY 2025–26, in line with Securities & Exchange Board of India (“SEBI”) requirements and relevant global frameworks. As we move forward, we will continue to strengthen execution, deepen transparency, and improve outcomes in a manner that creates sustainable, inclusive, and long-term value for all stakeholders.

Amit Syngle

Managing Director & CEO

The Reasonable/Limited Assurance Report is annexed to this Integrated Annual Report on page no. 571.

Section A: General Disclosures

I. Details of the listed entity

Sr. No.	Particulars	Response
1.	Corporate Identity Number (CIN) of the Listed Entity	L24220MH1945PLC004598
2.	Name of the Listed Entity	Asian Paints Limited
3.	Year of incorporation	1945
4.	Registered office address	6A & 6B, Shantinagar, Santacruz (East), Mumbai – 400 055, Maharashtra, India
5.	Corporate address	Same as mentioned in point no. (4)
6.	E-mail	investor.relations@asianpaints.com
7.	Telephone	(022) 62181000
8.	Website	www.asianpaints.com
9.	Financial year for which reporting is being done	1 st April 2025 to 31 st March 2026
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	₹ 95,91,97,790
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name : R J Jeyamurugan Designation : CFO, Company Secretary & Compliance Officer Tel.No. : (022) 62181188 E-mail : investor.relations@asianpaints.com
13.	Reporting boundary – [Are the disclosures taken together]	The disclosures in this report are made on standalone basis for Asian Paints Limited (“the Company”) and includes all locations where we have operational control. As Asian Paints (Polymers) Private Limited (“AP Polymers”), wholly owned subsidiary of the Company has amalgamated with the Company effective 31 st March 2026, the reporting for the current year includes details relating to AP Polymers with effect from 1 st April 2025.
14.	Name of assessment or assurance provider	Deloitte Haskins & Sells LLP, Chartered Accountants (Firm registration no: 117366W/W-100018)
15.	Type of assessment or assurance obtained	Reasonable assurance has been obtained for indicators covered under BRSR core and reasonable/ limited assurance for select additional indicators as marked under each indicator.

II. Products/Services

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

Sr. No.	Description of main activity	Description of business activity	% of turnover of the entity
1.	Sale of products	Manufacture/Purchase and sale of wide range of paints (Chemical and Chemical Products)	94.7%

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

Sr. No.	Product/Service	NIC Code	% of total turnover contributed
1.	Manufacture of paints, varnishes, enamels, and thinners	202	94.7%

*As per National Industrial Classification–Ministry of Statistics and Programme Implementation.

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	13	252*	265
International^	-	-	-

* Includes warehouses, distribution centres and testing facilities.

^ The international operations are carried out the Company through its subsidiary companies and are outside the reporting boundary of this report.

Further, the aforementioned information excludes :

- 24 Beautiful Home Academies where Corporate Social Responsibilities (CSR) activities are carried out.
- Outside processing centres where the Company has tie-ups for manufacturing and purchase of certain products but does not have operational control.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	28
National (No. of Union Territories)	8
International (No. of Countries) ^	13^

^The International operations are carried out by the Company through its subsidiary companies and are outside the reporting boundary of this report.

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

The contribution of exports as a percentage of the total turnover of the Company is 0.3%.

c. A brief on types of customers

The Company is engaged in the manufacturing, trading, and sale of the paints and coatings, wallcoverings, adhesives, tools, kitchen solutions, and related home décor products including rugs, furnishings, tiles, furniture, bath fittings, and sanitaryware. The Company also offers services such as end-to-end design to execution solutions, residential painting services, and interior design services. The Company serves customers across multiple segments including homeowners, large projects, dealers, corporates, architects, interior designers, contractors, and influencers through a multi channel distribution network comprising wholesalers, distributors, retail outlets, and e-commerce platforms.

IV. Employees

20. Details as at the end of financial year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	9,440	8,440	89.4	1,000	10.6
2.	Other than Permanent (E)	7,191	6,579	91.5	612	8.5
3.	Total employees (D+E)	16,631	15,019	90.3	1,612	9.7
WORKERS						
4.	Permanent (F)	1,722	1,714	99.5	8	0.5
5.	Other than Permanent (G)	15,007	14,586	97.2	421	2.8
6.	Total workers (F+G)	16,729	16,300	97.4	429	2.6

Note: Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on the above indicator.

b. Differently abled employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	56	51	91.1	5	8.9
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total differently abled employees (D+E)	56	51	91.1	5	8.9
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	5	5	100	-	-
5.	Other than Permanent (G)	18	18	100	-	-
6.	Total differently abled workers (F+G)	23	23	100	-	-

Note: Limited assurance has been carried out by Deloitte Haskins & Sells LLP on the above indicator.

21. Participation/Inclusion/Representation of women:

Particulars	Total (A)	No. and percentage of women	
		No. (B)	% (B/A)
Board of Directors ("BoD")	12	3	25
Key Management Personnel ("KMP")	2	-	-

Notes:

1. KMPs are the Managing Director & CEO and CFO & Company Secretary.
2. The above details of BoD and KMP are as on 31st March 2026.
3. Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on the above indicator.

22. Turnover rate (%) for permanent employees and workers:

Particulars	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	20.4	28.2	21.2	22.8	22.8	22.8	22.1	18.5	21.7
Permanent Workers	2.3	-	2.3	2.5	-	2.5	2.2	-	2.2

Note: Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on the above indicator.

V. Holding, Subsidiary and Associate Companies (including joint ventures)**23. (a) Names of holding/subsidiary/associate companies/joint ventures:**

Sr. No.	Name of the holding/subsidiary/associate companies/joint ventures	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)
A.	Subsidiaries of Asian Paints Limited			
1.	Asian Paints (Nepal) Private Limited	Subsidiary	52.71	
2.	Asian Paints International Private Limited	Subsidiary	100	
3.	Asian Paints Industrial Coatings Limited	Subsidiary	100	
4.	Weatherseal Fenestration Private Limited	Subsidiary	51	
5.	Asian White Cement Holding Limited (Note 3)	Subsidiary	60	
6.	Obgenix Software Private Limited	Subsidiary	100	
7.	Harind Chemicals and Pharmaceuticals Private Limited	Subsidiary	51	
B.	Subsidiaries of Asian Paints International Private Limited (APIPL)			
8.	Enterprise Paints Limited	Subsidiary	100	
9.	Universal Paints Limited	Subsidiary	100	
10.	Kadisco Paint and Adhesive Industry Share Company	Subsidiary	51	
11.	Asian Paints (South Pacific) Pte Limited	Subsidiary	54.07	
12.	Asian Paints (S.I) Limited	Subsidiary	75	
13.	Asian Paints (Bangladesh) Limited	Subsidiary	95.09	
14.	Asian Paints (Middle East) SPC	Subsidiary	100	
15.	SCIB Chemicals S.A.E.	Subsidiary	85.6	
16.	Samoa Paints Limited	Subsidiary	80	
17.	Asian Paints (Vanuatu) Limited	Subsidiary	60	
18.	Causeway Paints Lanka (Pvt) Ltd	Subsidiary	99.98	
19.	Asian Paints Doha Trading W.L.L.	Subsidiary	100	
C.	Subsidiary of Enterprise Paints Limited			
20.	Nirvana Investments Limited	Subsidiary	100	
D.	Subsidiary of Nirvana Investments Limited			
21.	Berger Paints Emirates LLC	Subsidiary	100	

**Standalone
Note 1**

Sr. No.	Name of the holding/subsidiary/associate companies/joint ventures	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)
E.	Subsidiary of Universal Paints Limited			
22.	Berger Paints Bahrain W.L.L.	Subsidiary	100	
F.	Subsidiary of Asian White Cement Holding Limited			
23.	Asian White Inc. FZE	Subsidiary	60	
G.	Subsidiary of Harind Chemicals and Pharmaceuticals Private Limited			
24.	Nova Surface-Care Centre Private Limited	Subsidiary	51	
H.	Joint Ventures of Asian Paints Limited			
25.	PPG Asian Paints Private Limited	Joint Venture	50	
26.	Asian Paints PPG Private Limited	Joint Venture	50	
I.	Subsidiary of PPG Asian Paints Private Limited			
27.	Revocoat India Private Limited	Associate	50	
28.	PPG Asian Paints Lanka Private Limited (Note 4)	Associate	50	

**Standalone
Note 1**

Notes:

1. The disclosures are presented on Standalone basis for the Company. The Company endeavours to promote adoption of appropriate Environment, Social and Governance practices across the Group companies. However, the companies referred to above do not participate in reporting of Business Responsibility initiatives of the Company and are therefore, not covered herein.
2. Asian Paints (Polymers) Private Limited was amalgamated with Asian Paints Limited effective 31st March 2026.
3. Asian Paints Limited's stake in Asian White Cement Holding Limited (AWCHL) reduced from 70% to 60% due to the issuance of sweat equity shares by AWCHL to another shareholder.
4. PPG Asian Paints Lanka Private Limited is under liquidation.

VI. CSR Details

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

Yes, as per Section 135 of the Companies Act, 2013, provisions of CSR are applicable to the Company. A brief on the CSR vision of the Company and the activities undertaken has been detailed in the Synergising Relationship section and Annual report on CSR Activities section forming part of this Integrated Annual Report.

(ii) Turnover (in ₹): 38,763.8 Crores

(iii) Net worth (in ₹): 20,848.8 Crores

Note: The turnover represents gross sale of goods and services in accordance with the definition of "Turnover" as prescribed under Section 2(91) of the Companies Act, 2013.

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VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		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, Grievance Redressal Mechanism link - http://asianpaints.ethicspoint.com/ Grievances for all the CSR activities undertaken by the Company can also be communicated to the respective Plant heads and/or through email on csr@asianpaints.com . The Company also has many informal channels for engaging with communities.	-	-	-	-	-	-
Investors (other than shareholders)	Yes, Grievance Redressal Mechanism link - https://www.asianpaints.com/IGRPolicy.html	-	-	-	-	-	-
Shareholders	Yes, Grievance Redressal Mechanism link - https://www.asianpaints.com/IGRPolicy.html Additionally, shareholders can lodge complaints by emailing at investor.relations@asianpaints.com , or on the SEBI Complaints Redressal (SCORES) platform, or to the RTA who are principally responsible for managing the shares related affairs by raising the request online through website of RTA, the link for which is https://web.in.mpms.mufig.com/helpdesk/Service_Request.html	104	5	Refer Notes 2 & 3	80	4	Refer Notes 2 & 3
Employees and workers	Yes, Grievance Redressal Mechanism link - https://asianpaints.ethicspoint.com/	51	5	-	40	7	-
Customers	Yes, the customers can lodge complaints through following channels: 1. Grievance Redressal Mechanism - https://asianpaints.ethicspoint.com/ 2. Lodge complaints by emailing at customercare@asianpaints.com and/or calling on Toll free No. 18002095678.	28,929	1,350	Refer Notes 1 & 3	29,022	1,636	Refer Notes 1 & 3

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		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
Value Chain Partner	Yes, Grievance Redressal Mechanism link - http://asianpaints.ethicspoint.com/	21	3	-	6	2	-
Others	Yes, Grievance Redressal Mechanism link - http://asianpaints.ethicspoint.com/	3	-	Refer Note 4	10	5	Refer Note 4

Notes:

1. The customer complaints pending at the close of the year, *inter alia*, are on account of (i) re-opening/non-closure of complaints to the satisfaction of the customers (ii) pending customer acknowledgment for closure (iii) resolution in progress and (iv) complaints registered during the last week of March 2026.
2. The shareholder complaints pending at the close of the year, *inter alia*, are on account of (i) resolution in process and (ii) closure of complaints pending at the end of regulatory authorities.
3. Number of complaints reported above represent agreed complaints.
4. Complaints reported under Others are the anonymous complaints received by the Company through the whistle blower mechanism.
5. Limited assurance has been carried out by Deloitte Haskins & Sells LLP on the above indicator.

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.

Refer Managing Risks section under Management Discussion & Analysis section forming part of this Integrated Annual Report on page no. 64 for overview of the entity's material responsible business conduct issues and other required information.

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Section B: Management and Process Disclosures

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 NGRBC's (Yes/No)	Yes								
b. Has the policy been approved by the Board? (Yes/No)	Yes*								
c. Web Link of the Policies, if available	Refer Note 1								
2. Whether the entity has translated the policy into procedures (Yes/No)	Yes								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, Code of Conduct for Business Partners, Whistle Blower Policy, Policy for Prevention, Prohibition and Redressal of Sexual Harassment of Women at Workplace extends to value chain partners								
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.	P1	Organisation for Economic Co-operation and Development (OECD), Principle of Corporate Governance, Corporate Governance Voluntary Guidelines, 2009, United Nations General Compact ("UNGC"), United Nations Sustainable Development Goal ("UN SDGs"). ISO 9001, ISO 14001, ISO 45001, GRI standards.							
	P2	ISO 9001, ISO 14001, ISO 14040, ISO 45001, GRI standards, National Guidelines on Responsible Business Conduct ("NGRBC")							
	P3	Universal Declaration on Human Rights of the United Nations, British Safety Council, ISO 9001, International Labour Organisation Declaration on Fundamental Principle and Right at Work, UNGC, NGRBC, UN SDGs.							
	P4	ISO 9001, ISO 14001, GRI standards, NGRBC							
	P5	Universal Declaration on Human Rights of the United Nations, GRI standards, ISO 9001, International Labour Organisation Declaration on Fundamental Principle and Right at Work, NGRBC, UN SDGs							
	P6	ISO 9001, ISO 14001, Indian Green Building Council, GRI standards, UN SDGs, NGRBC							
	P7	Universal Declaration on Human Rights of the United Nations, GRI standards, ISO 9001, UN SDGs, NGRBC, UNGC							
	P8	CSR disclosures pursuant to Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, GRI standards, ISO 9001, UN SDGs, NGRBC							
	P9	Task Force on Climate-Related Financial Disclosures (TCFD) Framework, ISO 9001, ISO 14001, ISO 27001, GRI standards, UN SDGs, NGRBC							
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has established defined targets towards its ESG commitments covering key themes such as environmental stewardship, workplace well-being, ethical conduct, governance, and sustainable value chain practices. The Company monitors performance against these commitments on an ongoing basis. The Company has set specific targets to be achieved by FY 2030 in the following areas: • Energy Conservation • Product Stewardship • Water Neutrality • Nature Positive • Customer Celebrations • Community Ownership • Water Stewardship • Energising, Equitable & Inclusive Workplace • Safe Workplace • World Class Governance • Sustainable Supply Chain Management For detailed performance metrics and progress, please refer to the ESG performance snapshot forming part of this Integrated Annual Report page no.8.								

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 Company constantly monitors the performance towards ESG commitment. The performance against the set targets has been published in the ESG performance snapshot forming part of this Integrated Annual Report on page no. 8.								
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.	Mr. Amit Syngle, Managing Director & CEO of the Company is the Director responsible for the business responsibility report. For the statement, refer the Managing Director & CEO statement at the beginning of this report on page no. 311.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	The Board of Directors ("the Board") oversees the Company's Business Responsibility and Sustainability framework, including ESG commitments, and has delegated monitoring of ESG initiatives and targets to the Stakeholders Relationship Committee ("SRC"). The composition of SRC is: ● Gopichand Katragadda – Chairman ● Nehal Vakil – Member ● Ashish Choksi – Member Further details are provided in the Report on Corporate Governance page no. 255. The Board periodically reviews ESG and sustainability matters. The Risk Management Committee has also established a framework to identify and assess risks, including those related to ESG.								
9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/ No). If yes, provide details.	The Board of Directors of the Company are responsible for decision making on sustainability. The SRC is responsible for providing direction to the management on ESG strategy and monitoring the progress and performance on its medium-term and long-term ESG commitments and targets. Read more about the SRC including its composition, terms of reference, etc. in the Report on Corporate Governance forming part of this Integrated Annual Report on page no. 255. Further, the Board periodically discusses ESG/Sustainability matters in its meetings. Also, the Risk Management Committee has formulated a detailed framework for identification of internal and external risks specifically faced by the Company, including ESG related risks.								

* The Advocacy Policy has been approved by the Managing Director & CEO of the Company.

10. Details of review of NGRBCs by the Company:

Subject for review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The Managing Director & CEO reviews the performance of the systems and processes in place for NGRBC related principles. The Audit Committee reviews the performance and grievance redressal mechanisms as per the Code of Conduct of the Company.									Ongoing basis								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company complies with all the applicable statutory requirements and rectifies, non-compliance, if any. This is reviewed by the Audit Committee.									Quarterly and as & when required as per statutory requirements.								
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.	As a part of the oversight of the internal financial controls in the Company, the Management and Audit Committee reviews the adherence to the stated policies in the Company. The Internal Audit function assists the Audit Committee with the above. Further, independent assessment/ evaluation is carried out periodically by external agencies for certain policies.																	

Note 1:

Principle	Applicable policies	Link for policies
Principle 1: Businesses should conduct and govern themselves with Integrity, and in a manner that is Ethical, Transparent and Accountable	1. Code of Conduct for Employees 2. Code of Conduct to Regulate, Monitor and Report Trading by Designated Person 3. Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information 4. Policy on dealing with and materiality of Related Party Transactions 5. Whistle Blower Policy 6. Code of Conduct for Business Partners 7. Advocacy Policy 8. Code of Conduct for Board and Senior Management Personnel 9. Anti-Bribery and Anti-Corruption Position Statement 10. Tax Governance Position Statement	https://www.asianpaints.com/CodesandPolicies.html https://www.asianpaints.com/PositionStatement.html
Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe	1. Health and Safety Policy 2. Environment Policy 3. Information Security Policy 4. Net Zero Carbon Emission Position Statement 5. Sustainable Supply Chain Position Statement	https://www.asianpaints.com/EnvironmentPolicy.html https://www.asianpaints.com/HealthandSafetyPolicy.html https://www.asianpaints.com/CodesandPolicies.html https://www.asianpaints.com/PositionStatement.html
Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.	1. Policy for Prevention, Prohibition and Redressal of Sexual Harassment of Women at Workplace 2. Code of Conduct for Employees 3. Code of Conduct for Business Partners 4. Policy on Equal Opportunity and Non-Discrimination 5. Environment Policy 6. Health and Safety Policy 7. Human Rights Position Statement	https://www.asianpaints.com/more/investors/investors-landing-page.html?q=codes-and-policies https://www.asianpaints.com/EqualOpportunityPolicy.html https://www.asianpaints.com/PositionStatement.html
Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders	1. Corporate Social Responsibility Policy 2. Customer Policy 3. Code of Conduct for Employees 4. Code of Conduct for Business Partners 5. Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information 6. Dividend Distribution Policy 7. Advocacy Policy	https://www.asianpaints.com/CodesandPolicies.html https://www.asianpaints.com/CustomerPolicy.html https://www.asianpaints.com/AdvocacyPolicy.html

Principle	Applicable policies	Link for policies
Principle 5: Businesses should respect and promote human rights	1. Code of Conduct for Employees 2. Code of Conduct for Business Partners 3. Policy for Prevention, Prohibition and Redressal of Sexual Harassment of Women at Workplace 4. Policy on Equal Opportunity and Non-discrimination 5. Nomination and Remuneration Policy 6. Human Rights Position Statement	https://www.asianpaints.com/CodesandPolicies.html https://www.asianpaints.com/EqualOpporunityPolicy.html https://www.asianpaints.com/PositionStatement.html
Principle 6: Businesses should respect and make efforts to protect and restore the environment	1. Environment Policy 2. Health and Safety Policy 3. Net Zero Carbon Emission Position Statement 4. Sustainable Supply Chain Position Statement 5. Biodiversity & No Deforestation Position Statement	https://www.asianpaints.com/EnvironmentPolicy.html https://www.asianpaints.com/HealthandSafetyPolicy.html https://www.asianpaints.com/PositionStatement.html
Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	1. Advocacy Policy	https://www.asianpaints.com/AdvocacyPolicy.html
Principle 8: Businesses should promote inclusive growth and equitable development	1. Corporate Social Responsibility Policy 2. Policy on Equal Opportunity and Non-discrimination 3. Fair Competition Policy (Note 1)	https://www.asianpaints.com/CodesandPolicies.html
Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner	1. Customer Policy 2. Information Security Policy 3. Fair Competition Policy (Note 1)	https://www.asianpaints.com/CustomerPolicy.html https://www.asianpaints.com/CodesandPolicies.html

Note: 1. The Fair Competition Policy is hosted on the Company's intranet portal. Principle of fair competition is also embedded in the Code of Conduct, and relevant stakeholders are adequately sensitised on this requirement.

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

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

Section C : Principle wise Performance Disclosure

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors ("BoD")	6 sessions	Regulatory compliance requirements and updates, cyber security, risk management, ESG performance and Business overview & strategy.	100
Key Managerial Personnel ("KMP")	6 sessions		100
Employees other than BoD and KMPs	9,271 unique employees attended 1,174 Instructor Led Training (ILT) & 2,112 Online Training (OLT) sessions	Values-based capability building programme, Code of Conduct for Employees, POSH, Well-being (financial, physical and mental), Safety linked sessions, Sensitisation of compliances under Code of Conduct to regulate, monitor, and report trading by Designated Persons and fair-trade practices, Sessions on soft skill enhancement and function specific knowledge sessions, sessions on cyber security.	98.2
Workers	205 sessions	Health & Safety related trainings, Wellness sessions and sessions on skill upgradation.	100

Notes:

- The Company conducts regular training programmes on health and safety to minimise workplace accidents without focusing upon the numbers of hours spent in training.
- Training on skill upgradation includes both soft skill and functional skills. Such trainings are imparted by individual functions basis the need for their department and are not specially tracked.
- The numbers are reported for all the employees & workers who were on the rolls of the Company at the end of the year.
- Limited assurance has been carried out by Deloitte Haskins & Sells LLP on the above indicator.

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:

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					
Settlement			NIL		
Compounding fee					
Non-Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (in ₹)	Brief of the case	Has an appeal been preferred? (Yes/No)
Imprisonment					
Punishment			NIL		

Note: Materiality threshold as specified in Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been applied for the purpose of this disclosure.

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.

Not Applicable

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

Yes, the Company's Code of Conduct for Employees and Code of Conduct for Business Partners include provisions relating to anti-corruption and anti-bribery, and apply to all employees of the Company, its subsidiaries and associate companies. The Company has also published a position statement on anti-corruption and anti-bribery on its website (<https://www.asianpaints.com/PositionStatement.html>).

The Company is committed to the highest standards of ethical conduct and fair business practices, supported by systems and controls, designed to detect, deter and prevent bribery and corruption. The Company maintains zero tolerance for corruption, including giving or offering, directly or indirectly through third parties, any undue advantage ("bribe") to the public officials or business partners to obtain or retain business or secure any improper advantage.

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

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

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

	FY 2025-26		FY 2024-25	
	Number	Brief details of the complaint	Number	Brief details of the complaint
Number of Complaints received in relation to issues of Conflict of Interest of the Directors	-	-	-	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	-	-	-

Note: Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on the above indicator.

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 2025-26	FY 2024-25
Number of days of accounts payables	71	66

Notes:

- Average trade payable and net purchases of raw material, packaging material and stock in trade has been considered in the computation of days of accounts payable.
- Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on above indicator.

9. Open-ness of business

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

Parameters	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases ¹	a. Purchases from trading houses as % of total purchases	11.6%	12.1%
	b. Number of trading houses where purchases are made from	1,439	1,509
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	52.8%	60.3%
Concentration of Sales ²	a. Sales to dealer/distributors as % of total sales	99.0%	99.0%
	b. Number of dealers/distributors to whom sales are made	72,873	75,793
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0.9%	0.9%
Share of RPTs in	a. Purchases (Purchases with related parties/Total purchases)	2.9%	2.6%
	b. Sales (Sales to related parties/Total sales)	0.1%	0.1%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties/Total investments made)	16.4%	34.1%

Notes:

- Purchases pertains to raw material, packing materials, stock in trade, spares and capital expenditure.
- Gross sales has been considered for calculation of the indicator.
- Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on above indicator.

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

The Company is committed to conducting its business in an ethical, fair, legally, socially and environmentally responsible manner. Business Partners are an integral part of the Company's ecosystem, and the Company encourages them to act as responsible corporate citizens. The Company has in place a documented Code of Conduct for Business Partners ("Code") to reinforce its commitments towards business integrity, human rights, labour practices, environment stewardship, etc.

During the reporting year, 3,264 existing vendors acknowledged and accepted the Code, representing over 92% of the Company's raw material and packaging suppliers by value. The Code is available at <https://www.asianpaints.com/CodeofConductforBusinessPartners.html>. Further, all the agreements/contracts/purchase orders entered into by the Company with the business partners includes confirmation on adherence to the above-mentioned aspects.

The Company has a supply chain sustainability programme "Samaveta" to institutionalize collaboration on sustainability by establishing the ESG baseline & maturity, identifying areas of possible collaboration. One of the initiatives is Samaveta Academy which focuses on capacity building on fundamental ESG aspects in our value chain. Details of the awareness programs held under the Samaveta Academy:

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
5	Basics of ESG, Process Safety Management, Life Cycle Assessment, Corporate Governance and Corporate Social Responsibility	12

Additionally, the Company undertakes a continuous engagement and awareness programmes with value chain partners such as contractors at the factory and warehouse locations, on ESG aspects covered in these principles.

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 a Code of Conduct for Board of Directors and Senior Management Personnel ("Code"), which provides clear guidelines for avoiding and disclosing actual or potential conflict of interest with the Company and annual declaration on adherence to the Code is obtained from the Board of Directors. The Code is available on the Company's website at <https://www.asianpaints.com/CodesandPolicies.html>

The Company receives an annual declaration and changes, if any, from time to time, from its Board of Directors and Senior Management Personnel on their concern and interest in other entities, and ensures requisite approvals, as required under the applicable laws, are obtained prior to entering into transactions with such entities. Further, the Directors abstain from participating in discussion and voting on agenda items at the Board/Committee meetings in which they are interested or deemed to be interested.

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

Essential Indicators

1. Percentage of Research & Development ("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.

Particulars	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	2.0%	2.0%	The Company has an in-house Research & Technology (R&T) facility, where experts and scientists work on various innovations/technologies, including developing pathways for bringing on more sustainable and environment friendly products. These initiatives includes low Volatile Organic Compound (VOC) paints, and efforts towards reducing/eliminating lead and heavy metals, etc. The Company has spent ₹ 121.7 Crores and ₹122.8 Crores (only operating cost) on R&T expenses, during FY 2025-26 and FY 2024-25, respectively. These include expenses on multiple projects embodying several benefits including environmental and social benefits, however, separately identifying such costs is not feasible. The reported percentage of R&D includes only separately identifiable expenses, and excludes employee cost and other direct expenses of R&T.
Capex	5.6%	1.4%	The capital expenditure includes investments in renewable energy, installation of environment monitoring systems, energy efficient equipment, waste reduction & treatment infrastructure and automation of labour intensive activities among others.

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

Yes, the Company has established robust procedures to ensure sustainable sourcing practices during supplier onboarding as well as on-going engagements with existing suppliers through "Samaveta" program.

Sustainability parameters are seamlessly integrated into the Company's broader supply chain strategy, anchored by the Code of Conduct for Business Partners ("Code"). Vendor selection and onboarding processes include an evaluation of compliance with applicable environmental regulations, such as possession of valid consents and other statutory authorizations, presence of an environmental policy and management system and adherence to key human rights principles. The Company conducts ESG assessments through Self-Declaration Forms ("SDFs"), public ESG disclosures, site visits or virtual evaluations, and targeted capacity building workshops for suppliers. A detailed update on the "Samaveta" program is available in the "Sustainable Operations" section of this Integrated Annual Report on page 118.

During the reporting year, 3,264 existing vendors acknowledged and accepted the Code, representing over 92% of the Company's raw material and packaging suppliers by value.

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

Over 88% of the raw material & packaging procurement by value is from suppliers certified and compliant with recognized social and environmental standards, including certifications such as SA 8000, ISO 14001 (Environmental Management System), OHSAS 18001/ISO 45001 (Occupational Health and Safety), EcoVadis (Bronze rating or higher), and relevant sustainability labels such as Rainforest Alliance, Rugmark, and RSPO.

In addition, through *Samaveta* program, the Company has evaluated over 89% of raw material and packaging suppliers (by value) based on their responses to SDFs or public disclosures. Further, 28% of suppliers by value were assessed through detailed onsite or virtual evaluations, ensuring a deeper understanding of their ESG performance and on-ground practices.

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.

Paint, by its very nature, is a product that is fully consumed at the point of application, leaving limited residual waste at the consumer end. For dead, damaged, and defective materials, the Company has a detailed Standard Operating Procedure ("SOP") for the safe handling, collection, and environmentally responsible disposal.

- 1. Plastics (including packaging):** Plastic constitutes the majority of the Company's packaging material. The Company is committed to addressing post-consumer plastic waste through a structured Extended Producer Responsibility (EPR) framework, in line with the Plastic Waste Management Rules, 2016 ("PWM Rules"). This includes the systematic collection, recycling, and disposal of plastic packaging waste in partnership with authorized agencies, thereby ensuring end-to-end traceability and regulatory compliance.
- 2. E-waste:** The Company provides electrical and electronic equipment in the form of painting tools and appliances through its modular kitchens, wardrobes and fitted furniture business. In compliance with E-Wastes (Management) Rules, 2022, ("E-waste Rules"), the Company has implemented an EPR-compliant e-waste management system, ensuring responsible collection, channelization, and end-of-life processing of such products through certified recyclers.
- 3. Hazardous Waste:** No significant waste, other than packaging and tools, remains after application of paints. However, hazardous waste generated in operations is handled and disposed as per Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016.
- 4. Other:** No significant waste, other than packaging and tools, remains after application of paints. However, other non-hazardous wastes generated in operations is channelized to authorised recycler.

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, the Company is subject to Extended Producer Responsibility (EPR) obligations under the Plastic Waste Management Rules, 2016 and the E-Waste (Management) Rules, 2022. In FY 2025-26, the Company fulfilled its EPR commitments by collecting and responsibly channelizing over 8,900 metric tonnes of flexible and multilayer plastic and 72,000 metric tonnes of rigid plastic waste. Such collection and responsible channelization were carried out across 25 states. Further, the Company has fulfilled e-waste EPR obligation of 220 metric tonnes for FY 2025-26, as stipulated by the Central Pollution Control Board (CPCB).

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?

The Company adopts a life cycle approach to evaluate the environmental impacts of its product across the entire value chain from raw material sourcing, manufacturing to distribution, product use, and end-of-life management. This enables systematic identification of opportunities to reduce environmental footprints, improve resource efficiency, and develop Sustainably Advantaged Products that create long-term value for stakeholders.

Life Cycle Assessments (LCAs) are embedded into the product design process, particularly for all new premium and luxury category water-based paints and are conducted by trained in-house scientists at the Research & Technology Centre. These assessments support informed decision-making by quantifying environmental impacts across key categories.

In FY 2023-24, the Company had conducted third-party LCAs in accordance with ISO 14040 standards for 53 products, covering interior and exterior paints, wood finishes, waterproofing solutions, colorants, and adhesives. The assessments evaluated key impact categories including abiotic depletion (elements and fossil), acidification potential, eutrophication potential, global warming potential (GWP 100 years, including and excluding biogenic carbon), ozone depletion potential, photochemical ozone creation potential, primary energy demand, blue water consumption, ecotoxicity, and human toxicity (cancer and non-cancer). The outcomes of these third-party LCAs were subsequently reviewed by an independent external reviewer.

The details provided in the below table is based on this third-party LCAs undertaken in FY 2023–24.

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.
202	Interior and exterior paints, wood finishes, waterproofing solutions, colorants, and adhesives	63%	Cradle to grave	Yes	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 are no significant social or environmental concerns or risks arising from the production or disposal of the Company's products and services. However, based on insights from Life Cycle Assessments (LCAs), the Company continues to address identified environmental hotspots through targeted interventions. Key initiatives include:

- A. Scope 3 emission:** Recognising that a substantial share of emissions lies in Scope 3, the Company has undertaken multiple initiatives:
- **Formulation and process innovation:** Improvements in product formulations and manufacturing processes have reduced emissions linked to raw materials, a key Scope 3 contributor. During the year, the Company realised a reduction of 49,125 tCO₂e.
 - **Multimodal transportation:** Adoption of multimodal logistics and cleaner fuel-based transport solutions has enabled reduction in outbound logistics emissions while optimising freight efficiency. These initiatives helped to reduce more than, 5600+ tCO₂e of Green House Gas ("GHG") emissions from logistics footprint during the year.
- B. Water Footprint:** The Company has implemented comprehensive water stewardship measures across operations and beyond:
- Water conservation and efficiency improvements within manufacturing facilities
 - Rainwater harvesting and reuse in processes
 - Community-level water recharge and conservation initiatives
- These efforts have enabled the Company to replenish 589% of its freshwater consumption during the year, while reducing specific non-process water consumption by 54% since FY 2013-14.
- C. Sustainably Advantaged Products:**
- The Company focuses on developing products that deliver superior sustainability performance compared to conventional alternatives, including:
- **High durability products:** Designed for extended lifespan and reduced maintenance, thereby minimising lifecycle resource consumption and waste generation. Continuous R&D, product testing, and shelf-life enhancement initiatives support this objective.

- **Low VOC products:** Ongoing improvements in formulations have enabled the development of low-VOC coatings that enhance indoor air quality while maintaining performance. Products certified under Green Seal and the Company's Green Assure standard meet stringent VOC criteria.

Further, details on these initiatives are provided in the Sustainable Operations section of this Integrated Annual Report.

Name of Product/Service	Description of the risk/concern	Action Taken
-	-	-

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Recycled Content in Plastic Packaging Procured	36.8%	29.9%
Wash Water reuse in process	6.5%	6.4%

Note: Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on the above indicator.

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

	FY 2025-26			FY 2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)*	-	~73,500	~7,600	-	72,000	7,800
E-waste	-	220	-	-	264	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

Note: At the time of reporting, the Company is in the process of traceability assessment to ascertain the quantity of plastic channelized for recycling and safe disposal. The breakup provided in the table is a conservative estimate for recycling based on the assessment done so far.

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Plastic Waste as part of Extended Producers Responsibility	100% of total plastic packaging material (rigid, flexible & MLP) as per the Plastic Waste Management Rules, 2016 and subsequent amendments.
E-waste as part of Extended Producers Responsibility	As per the provisions of the E-Waste (Management) Rules, 2022 and subsequent amendments, the % of material reclaimed is determined based on the lifecycle of the products, and is therefore assessed individually rather than as a cumulative %.

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	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	8,440	8,440	100	8,440	100	-	-	8,420	99.8	8,440	100
Female	1,000	1,000	100	1,000	100	1,000	100	-	-	1,000	100
Total	9,440	9,440	100	9,440	100	1,000	10.6	8,420	89.2	9,440	100
Other than Permanent employees											
Male	6,579	6,579	100	6,579	100	-	-	-	-	-	-
Female	612	612	100	612	100	612	100	-	-	-	-
Total	7,191	7,191	100	7,191	100	612	8.5	-	-	-	-

Notes:

- Vendors are required to adhere to the statutory compliances as per applicable laws and rules thereunder.
- Day care facilities are provided at locations after evaluating operational and safety considerations. Where such facilities are unavailable, day care expenses are reimbursed to employees and workers in line with legal requirements and the Company policy.

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	1,714	1,714	100	1,714	100	-	-	1,714	100	1,714	100
Female	8	8	100	8	100	8	100	-	-	8	100
Total	1,722	1,722	100	1,722	100	8	0.5	1,714	99.5	1,722	100
Other than Permanent workers											
Male	14,586	14,586	100	14,586	100	-	-	-	-	3,231	22.2
Female	421	421	100	421	100	421	100	-	-	155	36.8
Total	15,007	15,007	100	15,007	100	421	2.8	-	-	3,386	22.6

Notes:

- Vendors are required to adhere to the statutory compliances as per applicable laws and rules thereunder.
- Daycare facilities are provided at locations after evaluating operational and safety considerations. Where such facilities are unavailable, daycare expenses are reimbursed to employees and workers in line with legal requirements and the Company policy.

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.2%	0.2%

Notes:

- The values reported for financial year 2024-25 have been restated as certain expenses are excluded from well-being cost to align with the industry standards.
- Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on above indicator.

2. Details of retirement benefits:

	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees ¹	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.) ²	No. of employees covered as a % of total employees ¹	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.) ²
PF	100	100	N.A.	100	100	N.A.
Gratuity	100	100	N.A.	100	100	N.A.
ESI	100	100	Yes	100	100	Yes

Notes:

1. Eligible as per statute.
2. The Provident fund and Gratuity contribution are deposited with the Company's Trust Funds.
3. Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on above indicator.

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.

The Company has Policy on Equal Opportunity and Non-Discrimination, basis which the Company takes proactive measures to build systems and processes to ensure:

1. That appropriate infrastructural facilities and amenities are provided to employees and workers with disabilities to enable them to discharge their duties safely and effectively in the establishment.
2. The facilities are in compliance with the Harmonised Guidelines and Space Standards for Barrier Free Built Environment for Persons with Disability and Elderly Persons (as amended from time to time), issued by the Ministry of Urban Development, Government of India.
3. Accessible environment and assistive devices as required are made available.

Accordingly, all employees/workers with disability are provided resources necessary for their smooth functioning and create an inclusive environment.

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

Yes, the Company has in place a Policy on Equal Opportunity and Non-Discrimination which is available on the Company's website at <https://www.asianpaints.com/policyonequalopportunityandnondiscrimination.html>.

The Company's Equal Opportunity Policy is committed to fostering an inclusive, equitable, and supportive workplace. The policy ensures:

- equal opportunities for employees from diverse backgrounds to contribute and perform without barriers.
- a fair and impartial selection process, free from any form of discrimination.
- strict confidentiality in handling personal information, including gender identity, disability status, and other sensitive data.
- a conducive work environment equipped with appropriate infrastructure to enable all employees to fulfill their roles effectively.
- regular awareness campaigns and sensitization programs aimed at promoting inclusion and diversity.
- a robust grievance redressal mechanism to address concerns and uphold employee rights.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	87.1%	100%	98.6%
Female	100%	87.1%	100%	NA
Total	100%	87.1%	100%	98.6%

Note: Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on above indicator.

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes. Grievances received from workers are duly recorded in the appropriate registers at the plant premises. Grievances can also be raised at http://asianpaints.ethicspoint.com , through our toll free no 000-800-100-1622, emailing at whistle.blower@asianpaints.com and/or by way of a letter addressed to the Ethics Committee at the Registered Office of the Company.
Other than Permanent Workers	
Permanent Employees	Yes. Employees can raise grievances with their reporting managers and/ or with HR business partner. Grievances can also be raised at http://asianpaints.ethicspoint.com/ , through our toll free no 000-800-100-1622, email at whistle.blower@asianpaints.com and/or by way of a letter addressed to the Ethics Committee at the Registered Office of the Company.
Other than Permanent Employee	

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	9,440	168	1.8	9,396	162	1.7
Male	8,440	161	1.9	8,371	157	1.9
Female	1,000	7	0.7	1,025	5	0.5
Total Permanent Workers	1,722	1,521	88.3	1,715	1,537	89.6
Male	1,714	1,521	88.7	1,708	1,537	90.0
Female	8	-	-	7	-	-

Note: Limited assurance has been carried out by Deloitte Haskins & Sells LLP on above indicator.

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8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures*		On Skill upgradation		Total (D)	On Health and safety measures*		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	8,440	1,152	13.6	8,302	98.4	8,371	1,439	17.2	7,295	87.1
Female	1,000	114	11.4	966	96.6	1,025	96	9.4	858	83.7
Total	9,440	1,266	13.4	9,268	98.2	9,396	1,535	16.3	8,153	86.8
Workers										
Male	1,714	1,714	100	Refer note 2		1,708	1,708	100	Refer note 2	
Female	8	8	100			7	7	100		
Total	1,722	1,722	100			1,715	1,715	100		

Notes:

- The Company provides regular trainings on health and safety to minimise workplace accidents without focusing upon the numbers of hours spent in training.
- Trainings on skill upgradation includes both soft skill and functional skills. Such trainings are imparted by individual functions basis the need for their department and are not specifically tracked.
- The number are reported for all the employees and workers who were on the rolls of the Company as on 31st March 2026.
- Limited assurance has been carried out by Deloitte Haskins & Sells LLP for health and safety trainings given to employees and workers and skill upgradation training given to employees.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Permanent Employees						
Male	8,440	8,440	100	8,371	8,371	100
Female	1,000	1,000	100	1,025	1,025	100
Total	9,440	9,440	100	9,396	9,396	100
Permanent Workers						
Male	1,714	1,714	100	1,708	1,708	100
Female	8	8	100	7	7	100
Total	1,722	1,722	100	1,715	1,715	100

Note: All the employees and workers are eligible to receive performance and career development reviews.

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. In accordance with the Environment, Health and Safety Policy of the Company, Occupational Health and Safety Management System has been implemented at all inhouse manufacturing facilities and Research & Technology Centre. Further, all other locations also comply with the applicable statutory requirement pertaining to health and safety. The Company's health and safety management system is based on ISO 45001, the International Standard for Occupational Health and Safety.

All 8 decorative paints manufacturing plants are **Five Star Certified** by BSC (British Safety Council).

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

The Company has in place Environment, Health and Safety Policy. The health and safety guidelines are applicable to all operating locations of the Company and lay down required parameters to be followed at all locations. Some of the key processes for identifying work-related hazards and assessing risks on a routine and non-routine basis are given below:

- i. Hazard Identification and Risk Assessment ("HIRA") is used for routine and non-routine activities.
- ii. Hazard and Operability Study ("HAZOP"), Qualitative Risk Assessment ("QRA") and Bowtie analysis, are being used for identifying hazard related to chemical processes.
- iii. Chemical Risk Assessment is used for identifying health hazards during handling of chemicals.
- iv. Manual Material Handling Assessment Chart ("MAC") tool is used to identify hazards during manual material handling activities.
- v. Fire Risk Assessment is done for handling fire related risks.
- vi. Work place monitoring by laboratories accredited by National Accreditation Board for Testing and Calibration Laboratories or approved by the Ministry of Environment, Forest and Climate Change.

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

Yes, employees and workers have defined processes to report work-related hazards and to remove themselves from such risks. At manufacturing locations, unsafe acts, unsafe conditions and near-misses are reported through a digital platform and safety registers maintained for contract workers. Reported hazards are reviewed and actioned through Department Safety Committees, supported by the Apex Safety Committee at the plant level. A formal stoppage-of-work process is in place to enable workers to remove themselves from unsafe situations. At non-manufacturing locations, work-related hazards are reported to the respective location heads for appropriate action.

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

Yes, all employees/workers are covered under the Company's health insurance and personal accident policy.

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

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.28	0.10
	Workers	0.42	0.54
Total recordable work-related injuries	Employees	15	17
	Workers	34	33
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	1 ⁽³⁾	-
	Workers	1	1

Notes:

1. The lost time injury details for manufacturing locations and R&T Centre, is as per the criteria defined in Factories Act, 1948. For non-manufacturing locations, where the said Act is not applicable, incident involving man-days lost of two days or more have been considered.
2. There are no incidents resulting in permanent disabilities during the year under review.
3. 1 employee work-related injury reported as a recordable case in financial year 2024-25 was subsequently reclassified as a high-consequence injury in financial year 2025-26; accordingly, it has been disclosed under high-consequence injuries in the current year.
4. In the current year, LTIFR for employees and workers is calculated taking their respective manhours as denominators. Accordingly, the comparative values have been restated.
5. Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on the above indicator.

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

Governance and Organisational Priority

The Company recognises employee health and safety as a fundamental organisational priority and a critical element of its governance framework. Matters relating to occupational health and safety are taken up as the first agenda item in Board meetings, where performance, key risks and ongoing initiatives are reviewed. This ensures focused oversight at the highest level and integration of safety considerations into strategic and operational decision-making.

Safety Philosophy and Framework

The Company continues to uphold a strong “Safety First” philosophy, with structured systems in place to identify work-related hazards, report unsafe conditions and enable employees and workers to remove themselves from such risks without fear of reprisal. In line with its Environment Policy and Health & Safety Policy, the Company has implemented the *Vyansamadhanam* programme covering Workplace Safety, Process Safety, Behaviour-Based Safety and Road Safety across all manufacturing locations and offices.

Safety by Design and Engineering Controls

Safety considerations are embedded at the design stage through adherence to applicable statutory requirements and relevant Indian and international standards. The Company invests in technology and engineering controls, including automation, machine guarding, safety interlocks and alarm systems, to minimise manual intervention and maintain operations within safe limits. Facilities incorporate measures to reduce man-machine and man-vehicle interaction risks, supported by structured traffic management systems and fire protection infrastructure aligned with established standards.

Hazard Identification and Risk Management

The Company undertakes systematic hazard identification and risk assessment through studies such as Hazard Identification and Risk Assessment, Hazard and Operability Study, Quantitative Risk Assessments and workplace monitoring assessments. A structured Permit-to-Work system governs activities, while Lockout-Tagout procedures ensure safe isolation during maintenance. Periodic inspections and defined tracking mechanisms ensure timely closure of identified actions, and critical equipment is maintained at prescribed intervals.

Training, Medical Surveillance and PPE

Employees and workers undergo regular training on hazard identification, emergency response, first aid, firefighting and safe handling practices, supported by Behaviour-Based Safety initiatives. Medical surveillance, including pre-employment and periodic examinations, is conducted to monitor occupational health risks. Personal Protective Equipment requirements are defined through activity-based assessments and implemented in line with applicable standards.

Safety Management Systems and Worker Participation

The Health and Safety Management System is aligned with ISO 45001 and the British Safety Council Five Star Integrated Audit framework and applies across manufacturing plants, research facilities and associated operations. Safety Committees facilitate participation, and employees and workers are encouraged to report unsafe conditions and near-misses. A formal Stop Work policy enables withdrawal from unsafe situations until risks are addressed.

Incident Investigation and Continuous Improvement

Work-related incidents are investigated using established methodologies such as Define, Measure, Analyze, Improve, Control (DMAIC), 5-Why analysis and fishbone analysis to identify root causes. Corrective and preventive actions are implemented and monitored to closure, supporting continuous improvement in safety performance. Through these measures, the Company maintains a structured and governance-driven approach to occupational health and safety.

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

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

The Company encourages employees and workers to highlight any issues noticed towards working conditions and Health & Safety concerns at all its locations. The employees can lodge complaints on the internal portal of the Company as well. Throughout the year, the employees have raised many such queries/concerns on the portal which have been largely addressed by the Company. Such complaints are more in nature of flagging of possible need of repairs or availability of proper working conditions which are regular in nature and addressed as and when raised.

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

Note: % is based on cases which were due for an assessment either basis regulatory requirements and/or basis the Company's internal guidelines.

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

The Company continuously monitors and assesses its health and safety practices and working conditions. Investigation is conducted in case any incident is reported using various methodology to identify the root cause. The investigation team presents corrective and preventive measures which is reviewed at various levels by the local management and central teams. Such corrective actions are then deployed horizontally across locations.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Yes/No) (B) Workers (Yes/No).

Yes, the Company provides life insurance or compensatory package to the employees or workers.

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 has a robust mechanism to ensure that all statutory dues have been deducted and deposited by the value chain partners. As per the business agreements/contracts and purchase orders, all vendors are obliged to make necessary statutory payments timely. The Company regularly verifies the payment made by vendors to various government authorities towards statutory payments internally or through third party audits. With such reviews, the Company internally rates the vendors on their compliance status. The Company issues notices or penalises them or ceases business dealing with defaulting vendors depending on the number of defaults.

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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

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

*1 employee work-related injury reported as a recordable case in financial year 2024–25 was subsequently reclassified as a high-consequence injury in financial year 2025–26; accordingly, it has been disclosed under high-consequence injuries in the current year. The employee is yet to resume work.

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, the Company has instituted a transition assistance program across cadres right from junior level to senior management, to provide guidance to new promotees to discharge their duties more effectively and develop their functional and behaviour skill sets. Each program is uniquely designed depending on the cadre and required developmental needs. The program also allows individuals to nominate themselves for one on one and group coaching programs which helps them in addressing any specific transitional need. In case of retirement, the Company conducts knowledge and experience sharing sessions to benefit from the insights. The Company engages with them to assist them in financial planning needs, if any.

5. Details on assessment of value chain partners:

The Company has in place a Code of Conduct for Business Partners, which sets out expectations for maintaining a safe and healthy workplace for employees and contractors. Business Partners must be compliant with local and national laws and regulations on Occupational Health and Safety, and have the required permits, licenses and permissions granted by local and national authorities. The Company's sustainable supply chain programme - *Samaveta* comprises of supplier assessments on the basis of self-declarations as well as site assessments on ESG aspects including health and safety practices as well as working conditions. Site assessments are undertaken through third-party expert agencies.

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	As a part of the Company's sustainable supply chain programme "Samaveta", 89% of raw material and packaging suppliers by spend were assessed using self-declaration and information available in public domain. Further, 28% of suppliers by spend were assessed through third-party site assessments.
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 -

Not Applicable

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.

Refer Stakeholder engagement section forming part of this Integrated Annual Report on page no.86.

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

Refer Stakeholder engagement section forming part of this Integrated Annual Report on page no. 86.

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.

Stakeholder engagement is a crucial process that contributes to growth ambitions. Refer Stakeholder engagement section forming part of this Integrated Annual Report on page no. 86 covers the process for consultation between stakeholders and the Board.

The Company reports annually on the progress of its ESG targets to keep stakeholders informed of ongoing initiatives. The comprehensive reporting approach demonstrates an unwavering dedication to provide stakeholders a transparent and holistic view of the Company's performance and progress toward achieving ESG commitments.

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, the Company in consultation with the stakeholders have identified material environmental and social topics. Material topics were shortlisted and prioritised based on their impact on the stakeholders and the business. The details on the same have been provided in the Stakeholder engagement section and Materiality section forming part of this Integrated Annual Report on page no. 86 & 91 respectively.

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

The Company identifies the need of communities, including vulnerable and marginalised groups and accordingly implements various programs through Corporate Social Responsibility ("CSR") initiatives. These initiatives undertaken by the Company under the thrust areas of CSR after assessing the need of the communities including the vulnerable/ marginalised stakeholder groups and other members of the community. The Company has undertaken nutrition projects for children, adolescents, pregnant and lactating women and organised Eye Care programme for school students. Further, the Beautiful Homes Academies work on imparting skill education and enhancing productivity of the people in paint application/plumbing/carpenter training etc. and strives to make an impact on their lives by bringing positive economic, professional and interpersonal & intrapersonal impact. For more information, please refer the Synergising Relationships section of this Integrated Annual Report on page no. 134 onward.

PRINCIPLE 5 Businesses should respect and promote human rights**Essential Indicators****1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:**

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of Employees/workers covered (B)	% (B/A)	Total (C)	No. of Employees/workers covered (D)	% (D/C)
Employees						
Permanent	9,440	8,837	93.6	9,396	7,290	77.6
Other than permanent	7,191	Refer note No. 2		7,881	Refer note No. 2	
Total Employees	16,631			17,277		
Workers						
Permanent	1,722	Refer note No. 2		1,715	Refer note No. 2	
Other than permanent	15,007			14,609		
Total Workers	16,729			16,324		

Notes:

- The trainings on human rights and other policies are a part of the Code of Conduct and other various awareness programmes. The Company has deployed an e-learning module on the Code of Conduct for training of the employees.
- Several discussions are held with all employees and workers to create awareness around human rights and the Company's Code of Conduct. In addition to HR led sessions and e-module, all employees and workers (including new joiners) are trained/made aware of the Code of Conduct by their functional team leads. Such sessions are currently not tracked. Further, the Code of Conduct is available on the Company's website and intranet portal. Employees are expected to read and understand this Code, uphold these standards in their day-to-day activities, and comply with all applicable laws; rules and regulations; and all applicable policies and procedures adopted by the Company.
- Limited assurance has been carried out by Deloitte Haskins & Sells LLP for human rights trainings given to permanent employees.

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wage		More than Minimum wage		Total (D)	Equal to minimum wage		More than Minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	8,440	-	-	8,440	100	8,371	-	-	8,371	100
Female	1,000	-	-	1,000	100	1,025	-	-	1,025	100
Other than Permanent										
Male	6,579	-	-	6,579	100	7,158	-	-	7,158	100
Female	612	-	-	612	100	723	-	-	723	100
Workers										
Permanent										
Male	1,714	-	-	1,714	100	1,708	-	-	1,708	100
Female	8	-	-	8	100	7	-	-	7	100
Other than Permanent										
Male	14,586	1,912	13.1	12,674	86.9	14,166	2,294	16.2	11,872	83.8
Female	421	48	11.4	373	88.6	443	64	14.4	379	85.6

Note: Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on above indicator.

3. Details of remuneration

a. Median remuneration/wages:

Particulars	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BoD)*	9	80,00,000	3	67,00,000
Key Managerial Personnel (KMP)*^	2	23,65,49,840	-	-
Employees other than BoD and KMP	8,438	11,66,320	1,000	11,72,920
Workers	1,714	5,82,572	8	2,24,000

*Includes Managing Director & CEO

^Key Managerial Personnel are the Managing Director & CEO and CFO & Company Secretary

Notes:

1. Include details of Directors and KMP as on 31st March 2026.
2. Median remuneration is calculated for active employees and workers as on 31st March 2026, based on their full year remuneration/ wage.
3. Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on above indicator.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	7.7%	7.9%

Notes:

1. Gross wages paid are disclosed for permanent & other than permanent female employees and workers, in line with the industry standard on reporting of BRSR.
2. Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on above indicator.

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, Ms. Savitha Shivsankar, the Chief Human Resources Officer of the Company, is responsible for addressing any human rights issues caused or contributed to by the business. Further, these cases are presented to the Audit Committee along with the status and its resolutions on a quarterly basis.

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

The Company is committed to provide a safe and conducive work environment to all of its employees and workers. Transparency and openness are organisational values and are practised across all levels. Employees are encouraged to raise concerns with their reporting managers or the members of the Senior Management. Employees can reach out independently to the Human Resource function if they so choose to. The Company has an open-door approach, wherein any employee irrespective of hierarchy has access to the senior management. In addition, the Code of Conduct for Employees and the Whistle Blower Policy provide channels for reporting any kind of suspected or actual misconduct in the organisation including grievances related to human rights issues, in an anonymous manner.

Refer to the Company's position statement on Human Rights at <https://www.asianpaints.com/PositionStatement.html>.

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

Particulars	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	3	-	-	7	-	-
Discrimination at workplace	5	-	Refer note 1	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	5	-	Refer note 1	-	-	-

Notes:

1. Complaints reported pertain to those received through whistle blower mechanism
2. Limited assurance has been carried out by Deloitte Haskins & Sells LLP on above indicator.

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

	FY 2025-26	FY 2024-25
Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	3	7
Complaints on POSH as a % of female employees/workers ⁽¹⁾	0.3	0.7
Complaints on POSH upheld	3	6

Note:

1. The calculation is based on average of female employees and workers as on 31st March 2025 & 31st March 2026 respectively.
2. Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on above indicator.

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

The Company believes in the principle of natural justice and ensures full confidentiality of complainant is maintained during and after resolution of complaint. Such complaints are usually handled by senior members in the organisation. These members are trained on aspects like how such complaints must be handled, the rights of complainants, and manner of dealing with complaints and respondents, sensitivity and judgement to be applied on such matters.

The members handling such complaints maintain full confidentiality to protect the complainant during as well as after closure of complaints. The complainant is protected against any adverse action not limited to harassment, unfair termination of employment, demotion, suspension and biased behaviour.

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

Yes, all critical human rights requirements are part of business agreements, purchase orders and contracts with suppliers. Further the Code of Conduct for Business Partners is applicable to all the suppliers and service providers according to which suppliers are expected to respect human rights and avoid causing/contributing to human rights infringements through their business actions.

10. Assessments for the year

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

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

Not Applicable

Leadership Indicators

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

During the reporting period, no business processes have been modified or introduced for addressing human rights grievances/complaints.

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

The Company is committed to protecting and respecting Human Rights and remedying rights violations in case they are identified; for example, issues relating to human trafficking, forced labour, child labour, freedom of association, right to collective bargaining, equal remuneration and discrimination. The Company works towards providing equal employment opportunity, ensuring distributive, procedural, and interactional fairness, creating a harassment- free, safe environment and respecting fundamental rights. As an equal opportunity employer, no discrimination is tolerated on any aspect. Refer to the Company's Human Right Position Statement on our website at <https://www.asianpaints.com/PositionStatement.html>.

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?

Differently abled visitors at Offices & Plants are given access to required facilities. The Company is taking appropriate measures to build systems and processes to ensure that provisions are made for an accessible environment & assistive devices as required.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business with such partners) that were assessed
Sexual Harassment	As a part of the Company's sustainable supply chain programme "Samaveta", 89% of raw material & packaging suppliers by spend were assessed using self-declaration & information available in public domain. Further, 28% of suppliers by spend were assessed through third-party site assessments.
Discrimination at workplace	
Child labour	
Forced Labour/ Involuntary Labour	
Wages	
Others- please specify	

In accordance with the Company's policy on Code of Conduct for Business Partners, all business partners must treat all employees with respect and dignity and exhibit zero tolerance towards unacceptable sexual harassment, workplace discrimination and must not engage in child labour, Forced Labour/Involuntary Labour, etc. They must provide safe and healthy workplace for their employees and contractors.

They must have the required permits, licenses and permissions granted by local and national authorities.

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

1. For the purpose of calculation of revenue adjusted Purchasing Power Parity ("PPP"), conversion factor 20.34/USD as per International Monetary Fund ("IMF") website has been considered.
2. Since Asian Paints has multiple businesses wherein physical output is reported in different units of measurement, data for intensity in terms of physical output is reported only for paints and chemicals businesses which accounts for more than 95% of total output.

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

Parameter	FY 2025-26 (in GJ)	FY 2024-25 (in GJ)
From renewable sources		
Total electricity consumption (A)	2,30,101	2,26,199
Total fuel consumption (B)	1,237	803
Energy consumption sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	2,31,338	2,27,002
From non-renewable sources		
Total electricity consumption (D)	2,71,976	2,53,923
Total fuel consumption (E)	9,10,523	10,32,540
Energy consumption sources (F)	17,083	12,251
Total energy consumed from non- renewable sources (D+E+F)	11,99,582	12,98,714
Total energy consumed (A+B+C+D+E+F)	14,30,920	15,25,716
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	46.5 GJ/ ₹ Crore	51.6 GJ/ ₹ Crore
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	945.9 GJ/ \$ Crore	1,066.6 GJ/ \$ Crore
Energy intensity in terms of physical Output	1.09 GJ/KL	1.18 GJ/KL

Notes:

1. Total diesel consumption for the leased assets has been calculated by considering the total amount spent on the purchase of diesel by average of diesel prices at four metropolitan cities (Chennai, Kolkata, Delhi and Mumbai).
 2. Electricity consumption at leased offices/warehouses is included under non-renewable electricity consumption.
 3. The Net Calorific Value ("NCV") used for converting energy to GJ for all fuels is sourced from Inter Governmental Panel on Climate Change ("IPCC") guidelines (Chapter 1).
 4. Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on above indicator.
- 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? (Yes/No). 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**

Not applicable, as the Company is not an energy-intensive industry as outlined under the PAT Scheme of the Government of India.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	61,513	67,915
(iii) Third party water	12,93,654	12,84,292
(iv) Seawater/desalinated water	-	-
(v) Others (Rain water)	1,27,799	75,459
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	14,82,966	14,27,666
Total volume of water consumption (in kilolitres)	14,46,886	13,93,555
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	47.0 KL/₹ Crore	47.2 KL/₹ Crore
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	956.5 KL/\$ Crore	974.2 KL/\$ Crore
Water intensity in terms of physical output	1.10 KL/KL	1.08KL/KL

Notes:

- All our manufacturing units have zero liquid discharge i.e., water withdrawn is completely consumed within the units. .
- For leased premises, basis the Central Ground Water Authority (CGWA) 2016 document, "Estimation of water requirement for drinking and domestic use", water withdrawal is estimated as 45 Litres per head per working day and consumption is estimated as 25 Litres per head per working day. The estimated Water withdrawal has been considered from third-party sources. Accordingly, last year's details have also been updated.
- Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on above indicator.

4. Provide the following details related to water discharged :

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)	-	-
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	890	6,094
- With treatment – primary /secondary treatment	6,080	566
(v) Others	-	-
- No treatment	29,110	27,450
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	36,080	34,110

Notes:

- For leased premises, basis the Central Ground Water Authority (CGWA) 2016 document, "Estimation of water requirement for drinking and domestic use", total water discharged is estimated as 20 litres per head per working day and has been considered in Others with no treatment. Accordingly, last year's details have also been updated.
- Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on above indicator.

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

Yes, all manufacturing plants of the Company have implemented Zero Liquid Discharge (ZLD) systems.

The Company recognises water as a critical resource and has established comprehensive measures across its operations to optimise water consumption and minimise wastewater generation. These include process optimisation, water-efficient technologies, and increased reuse and recycling of water within manufacturing operations. Wastewater generated at plants is treated and fully recovered, with treated water being reused within the process, ensuring no discharge outside plant boundaries.

Further details on water management, including ZLD implementation and broader water stewardship initiatives, are provided in the Sustainable Operations section under Water Neutrality of this Integrated Annual Report on page No. 124.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	Metric Tonnes	49.1	45.8
SOx	Metric Tonnes	7.1	10.8
Particulate matter (PM)	Metric Tonnes	11.3	15.1
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	PPM	5.7	5.2
Hazardous air pollutants (HAP)	-	-	-

Note: Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on above indicator.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	79,686	90,125
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	55,660	52,727
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ e/₹ Crore	4.4	4.8
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO ₂ e/\$ Crore	89.5	99.9
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Kg CO ₂ e/KL	102.6	109.7

Notes:

- The emission factors used for converting energy to tCO₂e for fuels and steam are from IPCC guidelines. For electricity, latest database of Central Electricity Authority ("CEA") has been used.
- The fugitive scope 1 emission due to refrigerant leakages in air conditioning units has been estimated and included in the table for both the years.
- Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on above indicator

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

Yes. The Company has undertaken multiple initiatives to reduce Greenhouse Gas (GHG) emissions, with a focus on energy efficiency and renewable energy as key levers for Scope 1 and Scope 2 decarbonisation.

Energy Efficiency: Energy management is a core element of the Company's operations, with ongoing implementation of energy efficiency projects across facilities. These initiatives have contributed to a 24.7% reduction in specific electricity consumption at decorative paints plants since FY 2013-14. Further details are provided in the Sustainable Operations section of this Integrated Annual Report on page no. 116 onwards.

Renewable Electricity: The Company continues to scale up renewable energy adoption through investments in on-site and off-site capacity. As of FY 2025-26, the Company has an installed capacity of 27.6 MW of solar and 24.3 MW of wind energy, including an addition of 3 MWp solar capacity during the year. Renewable sources accounted for 56.5% of total electricity consumption during the year.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	2,488.8	2,418.8
E-waste (B)	14.1	14.9
Bio-medical waste (C)	0.8	0.8
Construction and demolition waste (D)	17,905.8 ⁽⁴⁾	2,907.7
Battery waste (E)	90.9	64.8
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	4,038.3	2,282.5
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	9,058.3	11,800.9
Total (A+B+C+D+E+F+G+H)	33,597.0	19,490.4
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	1.1 MT/ ₹ Crore	0.7 MT/ ₹ Crore
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	22.2 MT/ \$ Crore	13.6 MT/ \$ Crore
Waste intensity in terms of physical output	25.0 Kg/KL	14.7 Kg/KL

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	30,355.3	17,745.5
(ii) Re-used	187.6	493.9
(iii) Other recovery operations	2,342.5	512.3
Total	32,885.4	18,751.7

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of waste		
(i) Incineration	267.7	395.3
(ii) Landfilling	442.9	343.3
(iii) Other disposal operations	-	-
Total	710.6	738.6

Notes:

- The above details provide waste disposal at manufacturing locations and owned offices. For leased offices/warehouses located across the country, due to the type of the setup, the nature of the waste is non-hazardous and is estimated not to be material.
- Other hazardous waste includes waste categorized under Hazardous & other Waste (Management & Transboundary Movement) Rules, 2016 such as sludge, process wastes, distillation residues, etc. and disposal of which is through Pollution Control Board authorized/ licensed vendors in line with the Consent to Operate ("CTO")/Hazardous Waste Authorization ("HW Authorization") conditions. The weight for sludge from effluent treatment plant has been represented in dry basis. This is calculated basis Non-Volatile Matter (NVM) present in the sludge which generally ranges from 20% - 25%.
- Other non-hazardous waste primarily include metal, wooden and paper waste.
- Increase in construction and demolition waste during the year is attributable to demolition of the old Head Office building.
- Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP.

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

The Company follows a structured waste management approach based on the waste hierarchy-prioritising reduction, reuse, recycling, and safe disposal. Continuous process optimisation enables minimisation of waste generation. Where feasible, waste is reused or recycled within operations (e.g., reuse of wash water, solvent recovery, and conversion into economy-grade products), with only residual waste disposed of through environmentally sound methods.

The Company has achieved a significant reduction in waste intensity, with specific hazardous and non-hazardous waste disposal reduced by 70% and 54%, respectively, since the FY 2013-14 baseline. Hazardous waste is managed in accordance with regulatory requirements, while non-hazardous waste is channelised to authorised recyclers.

To reduce the use of hazardous and toxic chemicals, the Company has embedded safety and environmental considerations into its product development processes. Digital screening tools at the Research & Technology Centre enable identification and exclusion of potentially hazardous raw materials at the design stage. Further details are provided in the Sustainable Operations section of this Integrated Annual Report on page no. 120 onwards.

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:

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

Note: The production facilities of the Company are situated in industrial parks or other approved regions. None of the Company's offices or plants are located near any sensitive or environmentally protected areas. Hence, the Company's offices and manufacturing facilities do not require the related environmental approvals.

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

Environment Impact Assessment Notification, 2006 (EIA) mandates the Company to undertake a study for establishment or expansion of an integrated paint manufacturing plant or synthetic organic chemicals manufacturing plant. No EIA study was undertaken during the year.

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant weblink
NA					

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 (Yes/No). If not, provide details of all such non-compliances, in the following format:

Yes. The Company is compliant with all applicable laws and regulations.

Sr. No.	Specify the law/regulation /guidelines which was not complied with	Provide details of the non- compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Nil				

Leadership Indicators

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

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

(i) **Name of the area:** Patancheru and Cuddalore

(ii) **Nature of operations:** Decorative paint and speciality chemical manufacturing units.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
Surface Waters		
Ground Water	4,058	5,229
Third Party water	2,45,296	2,32,439
Seawater/desalinated water	-	-
Others	77	215
Total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v)	2,49,431	2,37,883
Total volume of water consumption (in kilolitres)	2,49,431	2,37,883
Water intensity per rupee of turnover (Water consumed/Revenue from operations)	8.1 KL/₹ Crore	8.0 KL/₹ Crore
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	164.9 KL/\$ Crore	166.3 KL/\$ Crore
Water intensity in terms of physical output (KL/KL)	0.19 KL/KL	0.18 KL/KL
Water discharge by destination and level of treatment (in kilolitres)		
(i) To surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

Note: Cuddalore block has been classified as water-stressed; the values in the table for both years have been updated accordingly considering our chemicals unit located in Cuddalore.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	31.5 lakhs	32.2 lakhs
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent per ₹ Crore	102.4	109.1

Note: Limited assurance has been carried out for absolute Scope 3 emissions as part of GRI indicators by Deloitte Haskins & Sells LLP.

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

Not applicable.

The Company's operations are located within designated industrial areas and are not in proximity to ecologically sensitive zones; accordingly, there are no significant direct or indirect biodiversity impacts.

Nevertheless, the Company undertakes biodiversity and conservation initiatives as part of its sustainability agenda. Further details are provided in the Sustainable Operations section forming part of this Integrated Annual Report on page no. 133 onwards.

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 the outcome of such initiatives, as per the following format:

Sr. No.	Initiative undertaken	Details of the initiative (Weblink, if any, may be provided along-with summary)	Outcome of the initiative
1.	Emission reduction through formulations and process innovations.	Please refer Product Stewardship under Sustainable Operations section forming part of this Integrated Annual Report.	Avoidance of 49,125 metric tonnes of CO ₂ e in the FY 2025-26
2.	Use of recycled content in plastic packaging	Please refer Nature Positive under Sustainable Operations section forming part of this Integrated Annual Report.	25,323 tonnes of recycled content in plastic packaging in FY 2025-26
3.	Water replenishment and conservation outside factory premises	Please refer Water Neutrality under Sustainable Operations section forming part of this Integrated Annual Report	In FY 2025-26, we replenished 589% of the total fresh water that we use in our manufacturing sites
4.	Multi-modal outbound logistics – Sea & multi-modal	Please refer Climate Change under Sustainable Operations section forming part of this Integrated Annual Report.	Avoided more than 5,600 tCO ₂ e in FY 2025-26
5.	Zero Liquid Discharge (ZLD)	Please refer Nature Positive under Sustainable Operations section forming part of this Integrated Annual Report.	Zero Discharge from all manufacturing units
6.	Wash Water Reuse	Please refer Nature Positive under Sustainable Operations section forming part of this Integrated Annual Report.	41,367 KL of wash water reused in product in FY 2025-26
7.	Economy Grade Paint	Please refer Nature Positive under Sustainable Operations section forming part of this Integrated Annual Report.	Segregation, reprocessing, and production of 2,087 MT economy grade paint in FY 2025-26
8.	Solvent Recovery	Please refer Nature Positive under Sustainable Operations section forming part of this Integrated Annual Report.	236 MT of waste solvent recovered and reused in FY 2025-26

Note: For more Company and plant-specific initiatives, please refer to the Sustainable Operations section of this Integrated Annual Report on page no. 112 onwards.

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

Yes. The Business Continuity Plan (BCP) aims at ensuring that operations can continue during and after facing disruptions. It encompasses several critical areas, including supply chain continuity planning, which focuses on maintaining the flow of goods by identifying alternative suppliers and logistics strategies; information continuity planning, which safeguards data and IT systems through backups and cyber security measures; and customer continuity planning, which ensures communication and service delivery to clients remain uninterrupted, preserving customer trust and satisfaction.

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.

The Company has in place sustainability programs which serve as a tool to mitigate and tackle the issues that arise from its value chain partners. For details of mitigation plans, refer the Manufacturing & Innovation section, Sustainable Operations section and Managing Risks under Management Discussion & Analysis section forming part of this Integrated Annual Report.

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

The Company has evaluated 89% of its raw material and packaging material suppliers (by value) based on responses received through Self-Declaration Forms (SDFs) and ESG disclosures. Further, 28% of suppliers (by value) were assessed through detailed onsite or virtual evaluations, ensuring a deeper understanding of their ESG performance and operational practices.

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 - Nil

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 affiliated with 7 (seven) 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.

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1.	The Confederation of Indian Industry (CII)	National
2.	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
3.	The Associated Chambers of Commerce and Industry of India (ASSOCHAM)	National
4.	Indian Paint Association (IPA)	National
5.	Advertising Standard Council of India (ASCI)	National
6.	Indian Society of Advertisers (ISA)	National
7.	Media Research Users Council India (MRUC India)	National

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

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

Note:

- The Company is a party to proceedings before the Competition Commission of India and in a separate matter before the appellate forum in relation to certain allegations under the Competition Act, 2002. The Company continues to cooperate with the authorities and provide necessary information in respect of the investigation which is ongoing and separately continues to strongly defend its position in the appeal which is also an ongoing matter.

Leadership indicators

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

Sr. No.	Public Policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of review by Board (Annually/Half yearly/Quarterly/ Others – please specify)	Weblink, if available
1.	Plastic waste management through Extended Producer Responsibility and environmental clearance issues.	The Company represents itself in key business associations and/or directly at the government forums in a responsible and transparent manner. The issues taken up are generally related to ease of doing business and only authorised representatives of the Company can interact with these institutions.	No, the information is generally not available in the public domain. These representations are directly made via e-mails or letters, either directly or through the industry chambers /associations.	Advocacy policy will be reviewed once in 3 years.	https://www.asianpaints.com/AdvocacyPolicy.html
2.	Engagement with Government on 'Ease of Doing Business' initiatives on harmonizing State and Central laws and compliances.				
3.	Recommendation and inputs provided on various policy issues pertaining to import of raw materials at Ministry of Industry and Commerce & Chemical and Petrochemicals.				
4.	Recommendations given on sustainable and inclusive growth of manufacturing sector in India. Provided inputs for making manufacturing more competitive in India.				
5.	Provided inputs for amending standards for paints proposed by the Bureau of Indian Standards				

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.

The Company actively engages with the community in the identified areas of contribution in the thrust areas for carrying out the Corporate Social Responsibility initiatives. Within the area of work, the employees of the Company work with the communities to understand the impact of the ongoing projects on the intended beneficiaries. These interactions provide the people with ample opportunities to gauge and address community concerns. Based on these interactions, no specific grievances from the community have been reported as on date.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	33.6%	28.1%
Directly from within India	84.5%	88.2%

Note: Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on the above indicator.

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

Location	FY 2025-26	FY 2024-25
Rural	22.0%	20.5%
Semi-urban	6.1%	6.4%
Urban	21.7%	20.1%
Metropolitan	50.2%	53.0%

Notes:

- Places categorised as per RBI Classification System - rural/semi-urban/urban/metropolitan.
- Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on the above indicator.

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:

Sr. No.	State	Aspirational District	Amount spent (In ₹ Crores)
1.	Gujarat	Narmada	0.96

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

The Company prefers suppliers in local community for sourcing of input material, barring speciality chemicals which are procured from buyers who may not be available in local vicinity.

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

Refer point 4 of principle 8 above.

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

Refer point 4 of principle 8 above.

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:

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

The Company owns various Intellectual Property based on traditional knowledge. However, no benefit is derived or shared with any party.

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:

Not Applicable

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Projects	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Health & Hygiene	2,59,000+	56
2.	Enhancing Vocational Skills	9,45,000+	Beautiful Homes Academies work on imparting skill education and enhancing productivity of the people in paint application/plumbing/carpenter training etc.

Note: Limited assurance has been carried out by Deloitte Haskins & Sells LLP on the above indicator.

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

The Company treats customer complaints with utmost importance and believes that it needs to be agile, transparent, and solution-oriented to resolve them efficiently and satisfactorily. The Company ensures to keep the customer informed throughout the entire process of complaint resolution and focus on resolving retail customer complaints within five working days, which includes calling the customer within four hours, connecting with the customer within two days, and providing the final resolution to the customer. These timelines are relevant to the décor category's customer/applicator/trade expectations. The Company also maintains multiple points of communication with the customer, that is through SMS/Email/WhatsApp, to keep the customer informed of all actions taken on the complaint. Below is the link where all channels of communication are given: <https://www.asianpaints.com/contact-us.html>.

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

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

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

Particulars	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy						
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other	28,929	1,350	Refer note 1&2	29,022	1,636	Refer note 1&2

Notes:

- The customer complaints pending at the close of the year, *inter alia*, are on account of (i) re-opening/non-closure of complaints to the satisfaction of the customers (ii) pending customer acknowledgment for closure (iii) resolution in progress and (iv) complaints registered during last week of March 2026.
- Number of complaints reported above represent agreed complaints.
- Limited assurance has been carried out by Deloitte Haskins & Sells LLP on the above indicator.

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

Particulars	Number	Reasons for recall
Voluntary recalls		
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 weblink of the policy.

Yes, the Company has a policy on cyber security and risk related to data privacy, which is available on the Company's website at <https://www.asianpaints.com/CodesandPolicies.html>.

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

Not Applicable

7. Provide the following information relating to data breaches:

- Number of instances of data breaches: Nil
- Percentage of data breaches involving personally identifiable information of customers: Nil
- Impact, if any, of the data breaches: Not applicable

Note: Reasonable assurance has been carried out by Deloitte Haskins & Sells LLP on the above indicator

Leadership Indicators

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

The platforms used for the information are the Company's website, Integrated Annual Report, social media platforms and media advertisement/publications. Information relating to all the products and services provided by the Company are available on the Company's website at <https://www.asianpaints.com>.

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

The Company publishes artwork and shade card for all the products detailing relevant content which also includes instructions for safe usage to be referred while using our products. The same is also available on the Company's website. Further, in meets with the painters and contractors, they are made aware about safe usage of products.

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

Not Applicable

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

Yes, the Company ensures that all the information as required to be displayed on the product labels as per the applicable rules and regulations are properly displayed. Further, product information is available in the Product Information Sheet that is shared with the dealers of the Company and on the website of the Company.

The Company regards customer delight as the final testimony to its success in the market and it carries out annual customer experience surveys for all its products and services and measures customer satisfaction with the Net Promoter Score (NPS). The NPS method measures the percentage of customers who would promote the products and services to other customers and covers most of the customer interaction points, including retail experiences, project sites, bath fittings, safe painting services etc. The Company has Customer Centricity department which carries out regular consumer survey/consumer satisfaction trends analysis regularly.

Assurance Report

Independent Practitioner's Assurance Report on Identified Sustainability Information in Asian Paints Limited's Integrated Annual Report

To the Board of Directors

of ASIAN PAINTS LIMITED

1. We have undertaken to perform assurance engagement, for ASIAN PAINTS LIMITED (the "Company") vide our engagement letter dated January 22, 2026, in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information") in accordance with the criteria stated in paragraph 3 below. This Sustainability Information is included within the Integrated Annual Report (the "IAR") and the Business Responsibility and Sustainability Report (the "BRSR") included within IAR, (together "the Reports") of the Company for the year ended March 31, 2026. This engagement was conducted by our multidisciplinary team including assurance practitioners, environment engineers and specialists.

2. Identified Sustainability Information

Our scope of reasonable and limited assurance consists of the Sustainability Information listed in Appendix I and Appendix II respectively to our report. The reporting boundary of the Reports is as below:

- In case of BRSR, it is disclosed in Question 13 of Section A: General Disclosure of the BRSR with exceptions disclosed by way of note under respective questions of the BRSR, where applicable; and
- In case of Identified Sustainability Information other than in BRSR, it is disclosed in 'About the report' section of the IAR with exception disclosed by way of note under respective disclosure, where applicable.

Our assurance engagement was with respect to the year ended March 31, 2026, information only and we have not performed any procedures with respect to any other elements included in the Reports and, therefore, do not express any opinion/conclusion thereon.

3. Criteria

The Criteria used by the Company to prepare the Identified Sustainability Information is as under:

- Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;
- Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026;
- With reference to GRI Sustainability Reporting Standards, issued by the Global Reporting Initiative (GRI) referred to as (the "GRI Standards"); and
- The criteria defined internally by the management of the Company (the "Management defined Criteria") to prepare the Identified Sustainability Information as set out under Appendix II (Part C).

4. Management's Responsibility

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

5. Inherent limitations

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

6. Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and the SEBI Master Circular and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

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

7. Our Responsibility

Our responsibility is to express a reasonable assurance opinion and limited assurance conclusion on the Identified Sustainability Information listed in Appendix I and Appendix II respectively based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 Assurance Engagements on Greenhouse Gas Statements (together the "Standards"), both issued by the Sustainability Reporting Standards Board (the "SRSB") of the ICAI.

These standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information listed in Appendix I and included in the Reports are prepared, in all material respects, in accordance with the Criteria; and obtain limited assurance about whether the Identified Sustainability Information listed in Appendix II and included in the Reports is free from material misstatement.

As part of both reasonable and limited assurance engagement in accordance with the Standards, we exercise professional judgment and maintain professional skepticism throughout the engagement.

Reasonable Assurance

A reasonable assurance engagement involves identifying and assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

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

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company's management, including the Environment, Health and Safety (EHS) team, the compliance team, the human resource team, the finance team amongst others and those with the responsibility for preparation of the Reports;
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at other plants/offices on a sample basis. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information;
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures;
- Tested the key assumptions, emission factors and methodologies used for calculation of GHG emissions;

- Tested the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis; and
- Tested the consolidation for various plants and offices on sample basis under the reporting boundary for ensuring the completeness and accuracy of data being reported.

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

Limited Assurance

A limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the Criteria as the basis for the preparation of the Identified Sustainability Information as listed in Appendix II, assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Identified Sustainability Information.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal controls, and the procedures performed in response to the assessed risks.

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

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures;
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- Made inquiries of Company's management, including the Environment, Health & Safety (EHS) team, the compliance team, the human resource team, the finance team amongst others and those with the responsibility for preparation of the Reports;
- Obtained an understanding of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at plants on a sample basis. Our procedures did not include evaluating the suitability of design, obtaining evidence about their implementation or testing operating effectiveness of particular control activities;
- Reviewed the key assumptions, emission factors and methodologies used for calculation of GHG emissions;
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing, and extent of further procedures;
- Reviewed the IROs considered in double materiality assessment against ESRS Application Requirement -16, peer benchmarking, and media and industry analysis; and
- Reviewed the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis.

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

8 Exclusions

Our assurance scope excludes the following and therefore we do not express opinion/conclusion on:

- Operations of the Company other than those within the Boundary covered in the Identified Sustainability Information listed in Appendix I and Appendix II;

- Aspects of the Reports and the data/information (qualitative or quantitative) other than the Identified Sustainability Information;
- Data and information outside the defined reporting period i.e. the financial year ended March 31, 2026; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

9. Other information

The Company's management is responsible for the other information. The Other information comprises the information included within the BRSR and IAR, other than Identified Sustainability Information and our independent assurance report dated June 8, 2026, thereon.

Our reasonable and limited assurance opinion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon.

In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

10. Reasonable Assurance Opinion and Limited Assurance Conclusion

Reasonable Assurance Opinion

Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information for the year ended March 31, 2026, listed in Appendix I and presented in the Reports are prepared in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Sustainability Information for the year ended March 31, 2026, listed in Appendix II and presented in the Reports are not prepared, in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

11. Restriction on use

Our 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 Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For **Deloitte Haskins & Sells LLP**
Chartered Accountants
(Firm's Registration No. 117366W / W-100018)

Pratiq Shah
Partner

Place: Mumbai
Date: June 8, 2026

Membership No. 111850
UDIN: 26111850ALLJPX5806

Appendix I

Identified Sustainability Information subject to Reasonable Assurance

The boundary for assurance is on standalone basis.

Part A: BRSR Core Indicators

Sr. No	Reporting Standard Reference	Description of Indicator
Section C - Principle (P)- Essential Indicator [E]		
1	P-1 [E], Question 8	Number of days of accounts payables: ((Accounts payable *365) / Cost of goods/services procured)
2	P-1 [E], Question 9	Open-ness of business: Details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties.
3	P-3 [E], Question 1(c)	Spending on measures towards well-being of employees and workers (including permanent and other than permanent)
4	P-3 [E], Question 11	Details of safety related incidents: - Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) (employees and workers) - Total recordable work-related injuries (employees and workers) - No. of fatalities (employees and workers) - High consequence work-related injury or ill-health (excluding fatalities) (employees and workers)
5	P-5 [E], Question 3(b)	Gross wages paid to females as % of total wages paid by the entity
6	P-5 [E], Question 7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013: - Total Complaints reported under Sexual Harassment of on Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) - Complaints on POSH as a % of female employees/workers - Complaints on POSH upheld
7	P-6 [E], Question 1	Details of total energy consumption (in Joules or multiples) and energy intensity: - Total energy consumed. - Total energy consumption from renewable sources (% of energy consumed from renewable sources)
8		Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)
9		Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)
10		Energy intensity in terms of physical output
11	P-6 [E], Question 3	Disclosures related to water withdrawal and consumption: Water withdrawal by source (in kilolitres) i. Surface water, ii. Groundwater, iii. Third-Party Water, iv. Seawater/desalinated water, v. Others Total volume of water withdrawal (in kilolitres) Total volume water consumption (in kilolitres)
12		Water intensity per rupee of turnover (Total water consumption / Revenue from operations)
13		Water intensity per rupee of turnover adjusted for PPP (Total water consumption / Revenue from operations adjusted for PPP)
14		Water intensity in terms of physical output
15	P-6 [E], Question 4	Water Discharge by destination and level of treatment (in kilolitres)

Sr. No	Reporting Standard Reference	Description of Indicator
16	P-6 [E], Question 7	Greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity: Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)
17		Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)
18		Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)
19		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)
20		Total Scope 1 and Scope 2 emission intensity in terms of physical output
21	P-6 [E], Question 9	Details related to waste management by the entity: - Total waste generated: Plastic waste, E-waste, Construction demolition waste, Biomedical waste, Battery waste, radioactive waste, Other Hazardous waste and Non-hazardous waste.
22		Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)
23		Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)
24		Waste intensity in terms of physical output
25		Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)
26		Each category of waste generated; total waste disposed by nature of disposal method (in metric tonnes)
27	P-8 [E], Question 4	Percentage of input material (inputs to total inputs by value) sourced from suppliers: - Directly sourced from MSMEs/ small producers - Directly from within India
28	P-8 [E], Question 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)
29	P-9 [E], Question 7	Information relating to data breaches: - Number of instances of data breaches - Percentage of data breaches involving personally identifiable information of customers - Impact, if any, of the data breaches

Part B: BRSR Indicators (other than BRSR Core)

Sr. No	Reporting Standard Reference	Description of Indicator
Principle (P)- Essential Indicator [E], Leadership Indicator [L]		
1	Section A, Question 20 (a)	Total employees and workers (permanent and other than permanent)
2	Section A, Question 21	Participation/Inclusion/Representation of Women
3	Section A, Question 22	Turnover rate for Permanent Employees and Workers
4	P-1 [E], Question 6	Number of complaints regarding conflict of interest (Directors and Key Managerial Personnel)
5	P-2 [L], Question 3	Percentage of recycled or reused input material to total material (by value) used in production
6	P-3 [E], Question 2	Details of retirement benefits of Employees and Workers
7	P-3 [E], Question 5	Employees and workers who were eligible for and utilized parental leave, and their return-to-work and retention rates
8	P-5 [E], Question 2	Details of minimum wages paid to employees and workers
9	P-5 [E], Question 3a	Details of remuneration/salary/wages
10	P-6 [E], Question 6	Air emissions: Sox, Nox, Particulate Matter, VOC

Part C: GRI Indicators

Sr. No	GRI Standard Reference	Description of Indicator
1	301-2	Recycled input materials used
2	302-1	Energy consumption within the organisation
3	302-3	Energy intensity
4	303-3	Water withdrawal
5	303-4	Water discharge
6	303-5	Water consumption
7	305-1	Direct (Scope 1) GHG emissions
8	305-2	Energy indirect (Scope 2) GHG emissions
9	305-4	GHG emissions intensity
10	305-5	Reduction of GHG emissions
11	305-7	Nitrogen oxides (Nox), sulfur oxides (Sox), and other significant air emissions
12	306-3	Waste generated
13	306-4	Waste diverted from disposal
14	306-5	Waste directed to disposal
15	401-1	New employee hires and employee turnover
16	401-3	Parental leave
17	405-1	Diversity of governance bodies and employees
18	403-9	Work-related Injuries

Identified Sustainability Information subject to Limited Assurance

The boundary for assurance is on standalone basis.

Part A: BRSR Indicators

Sr. No	Reporting Standard Reference	Description of Indicator
Principle (P)- Essential Indicator [E], Leadership Indicator [L]		
1	Section A, Question 20b	Total differently abled employees and workers (permanent and other than permanent)
2	Section A, Question 25	Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct
3	P-1 [E], Question 1	Percentage coverage by training and awareness programmes on any of the principles during the financial year
4	P-3 [E], Question 7	Membership of employees and workers in association(s) or unions recognized by the listed entity
5	P-3 [E], Question 8	Details of training given to employees and workers on Health and Safety and Skill Upgradation (Refer Note 1)
6	P-5 [E], Question 1	Number and percentage of employees and workers who have been provided training on human rights issues and policies of the entity (Refer Note 2)
7	P-5 [E], Question 6	Number of complaints on "Sexual Harassment, Discrimination at workplace, Child Labour, Forced Labour/ Involuntary Labour, Wages and Other human rights related issues" made by employees and workers
8	P-6 [L], Question 2	Scope 3 Emissions (specific categories)
9	P-9 [E], Question 3	Number of consumer complaints in respect of Data Privacy, Advertising, Cyber-Security, Delivery of essential services, Restrictive Trade Practices, Unfair Trade Practices

NOTES:

1. P-3 [E], Question 8: Health and safety trainings given to Permanent Employees and Workers and for Skill upgradation training given to Permanent Employees is assured.
2. P-5 [E], Question 1: Human rights trainings given to Permanent Employees is assured.

Part B: GRI Indicators

Sr. No	GRI Indicators	Description of Indicator
1	205-3	Confirmed incidents of corruption and actions taken
2	302-4	Reduction of energy consumption
3	305-3	Other indirect (Scope 3) GHG emissions
4	406-1	Incidents of discrimination and corrective actions taken
5	413-1	Operations with local community engagement, impact assessments, and development programs
6	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data

Part C: Internally Defined Management Criteria Indicators

Sr. No	Item Description	Management defined Criteria
1	Double Materiality Assessment	Double Materiality Assessment conducted as at a particular date, as per defined management criteria, which has been drawn with reference to the methodology recommended by the European Sustainability Reporting standards (the "ESRS"): ESRS 1 General Requirements and the Implementation Guidance (the "IG") issued by the European Financial Reporting Advisory Group (the "EFRAG"): EFRAG IG 1-Materiality Assessment Implementation Guidance. Key steps include: 1. Mapping the Business, Value Chain & Stakeholder Ecosystem 2. Identification of Impact, Risks, and Opportunities (the "IROs") 3. Assessment of Materiality 4. Determination of Final Material Topics