



July 17, 2024

The General Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001.

COMPANY CODE : BAYERCROP
SCRIP CODE : 506285

Dear Sir / Madam,

Sub.: Business Responsibility & Sustainability Report for the Financial Year ended March 31, 2024

Please find enclosed herewith the Business Responsibility & Sustainability Report ("BRSR") of the Company for the Financial Year ended March 31, 2024. The BRSR also forms part of Company's Annual Report for the Financial Year ended March 31, 2024.

This is for your information and records.

Thanking you.

Yours faithfully,
for **Bayer CropScience Limited**

A handwritten signature in blue ink, appearing to read "Bharati Shetty".

Bharati Shetty
Company Secretary and Compliance Officer
(Membership No. ACS 24199)

Encl: As above

Bayer CropScience Ltd.
CIN: L24210MH1958PLC011173

Registered and Corporate Office:
Bayer House
Central Avenue
Hiranandani Estate
Thane (West) - 400 607
Maharashtra, India

Tel : +91 22 2531 1234
Fax : +91 22 2545 5063
www.bayer.in
www.cropscience.bayer.com



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT [BRSR]

SECTION A: GENERAL DISCLOSURE

I. Details of the Listed Entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L24210MH1958PLC011173						
2.	Name of the Listed Entity	Bayer CropScience Limited						
3.	Year of incorporation	1958						
4.	Registered office address	Bayer House, Central Avenue, Hiranandani Estate, Thane (West) - 400607 Tel. No.: + 91 22 25311234 Fax No.: + 91 22 25455063						
5.	Corporate address	Bayer House, Central Avenue, Hiranandani Estate, Thane (West) - 400607 Tel. No.: + 91 22 25311234 Fax No.: + 91 22 25455063						
6.	E-mail	ir_bcs1@bayer.com						
7.	Telephone	+ 91 22 25311234						
8.	Website	www.bayer.in						
9.	Financial year for which reporting is being done	FY 2023-24						
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited						
11.	Paid-up Capital	₹ 44,94,20,920						
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 of the Person	Mr. Simon-Thorsten Wiebusch (Vice Chairman & Managing Director and CEO)						
	Telephone	+91 22 25311234						
	E-mail address	ir_bcs1@bayer.com						
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)							
	Type of Reporting (Standalone/Consolidated Basis)	Standalone						
	If selected consolidated:							
	Not Applicable	<table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Name of the Subsidiaries (S)/JVs/ Associate Companies</th> <th>CIN Number</th> </tr> </thead> <tbody> <tr> <td colspan="3">None</td> </tr> </tbody> </table>	Sr. No.	Name of the Subsidiaries (S)/JVs/ Associate Companies	CIN Number	None		
Sr. No.	Name of the Subsidiaries (S)/JVs/ Associate Companies	CIN Number						
None								
14.	Name of assurance provider	Not applicable for FY 2023-24						
15.	Type of assurance obtained	Not applicable for FY 2023-24						

II. Product/Services

16. Details of business activities (accounting for 90% of the turnover)	Sr. No.	Description of Main Activity	Description of Business Activity	% Turnover of the Entity
	1	Crop Protection	Manufacture, sale and distribution of agrochemical products	78%
	2	Hybrid Seeds	Production, sale and distribution of Hybrid Corn seeds	15%
17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover)	Sr. No.	Product/Service	NIC Code (last 5 digits)	% of Total Turnover contributed
	1	Manufacture, sale and distribution of agrochemical products	20211	78%
	2	Production, sale and distribution of Hybrid Corn seeds	01113	15%

III. Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:	Location	Number of plants (including R&D centre)	No. of Commercial Offices	Warehouses	Total
	National	4	4	24	32
	International	-	-	-	-
19. Market served by the entity	Locations	Numbers			
	No. of Locations	National (No. of States/UT)		28/8	
		International (No. of Countries)		12	
What is the contribution of exports as a percentage of the total turnover of the entity?		6%			
A brief on types of customers	The Company offers a broad portfolio of hybrid seeds, innovative chemical crop protection products, and extensive customer service for supporting sustainable agriculture. The Company markets these products primarily via wholesalers and retailers. In addition, we also sell our products to corporate entities dealing in selling and distribution of Agri Inputs. In order to support government initiative of offering good quality products for mass distribution, we also supply to government/government agencies.				



IV. Employees

20. Details as at the end of Financial Year:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees and Workers (including differently abled)						
Employees						
1.	Permanent Employees (D)	1212	949	78%	263	22%
2.	Other than Permanent Employees (E)	415	339	82%	76	18%
3.	Total Employees (D+E)	1627	1288	79%	339	21%
Workers						
4.	Permanent (F)	105	95	90%	10	10%
5.	Other than Permanent (G)	3303	3112	94%	191	6%
6.	Total Workers (F+G)	3408	3207	94%	201	6%
Differently abled Employees and Workers						
Employees						
1.	Permanent Employees (H)	3	3	100%	0	0%
2.	Other than Permanent Employees (I)	1	1	100%	0	0%
3.	Total Differently Abled Employees (H+I)	4	4	100%	0	0%
Workers						
4.	Permanent (J)	2	2	100%	0	0%
5.	Other than Permanent (K)	6	6	100%	0	0%
6.	Total Differently Abled Workers (J+K)	8	8	100%	0	0%

21. Participation/Inclusion/Representation of Women

Sr. No.	Category	Total (A)	No. and % of females	
			No. (B)	% (B/A)
1.	Board of Directors	7	2	29%
2.	Key Management Personnel (other than Executive Directors)	1*	0	0%

*Note: KMP count other than Board of Directors

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

Category	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in the year prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	12%	14%	12%	9%	11%	10%	9%	6%	9%
Permanent Workers	13%	75%	18%	5%	0%	5%	3%	0%	3%

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

23. Names of holding/subsidiary/associate companies/joint ventures

Sr. No.	Name of the holding/subsidiary/associate companies/joint ventures	Indicate whether it is a holding/Subsidiary/Associate/or Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Bayer AG	Holding Company	8.43%	No
2.	Bayer CropScience AG	Holding Company	11.91%	No
3.	Bayer SAS	Holding Company	14.73%	No
4.	Monsanto Company	Holding Company	3.44%	No
5.	Bayer Investments India Private Limited (Formerly, Monsanto Investments India Private Limited)	Holding Company	15.04%	No
6.	Bayer Vapi Private Limited	Holding Company	17.89%	No

VI. CSR Details

24. i.	Whether CSR is applicable as per Section 135 of Companies Act, 2013:	Yes
ii.	Turnover (in ₹)	₹ 51,032 Million
iii.	Net worth (in ₹)	₹ 28,494 Million

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 the grievance redress policy	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders	Yes	https://www.bayer.in/en/investors/policies	21	1		16	0	
Communities	Yes		-	-				
Investors (other than shareholders)	Yes		-	-				
Employees and workers	Yes		-	-				
Customers	Yes		871*	-		17	1	
Value Chain Partners	Yes		-	-				
Other (All Complaints other than Shareholders)	Yes		-	-				

*Note: Also includes complaints and grievances received from consumers through customer care call centre, emails, and Online Reputation Management team (social media channels).

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

Material Issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
Climate Protection	Risk	<p>Weather and climate can significantly impact the Company’s business. Adverse weather conditions (such as drought, heavy rains, storms, etc.) pose a risk of crop losses, reduced yields and land degradation and therefore would impact the agricultural value chain as a whole. Additionally, it is known that there is food loss/wastage during handling of crops from farmer’s farm till the consumer’s household (i.e. storage, warehousing, and transportation). The yield loss in addition to food loss/wastage poses a risk of food security. In addition to the quantitative loss, such wastage in the agriculture value chain leads to atmospheric build-up and global warming.</p> <p>One of the long-term natural and physical effects of climate change is on the permanent water cycle (for example transition to a wetter or drier climate or delay in monsoon season), spread of diseases and insect pests as well as temperature changes.</p> <p>Introduction of regulatory requirements and economic disruptions due to transition risk could impact the Company’s business.</p>	<p>1. As a part of farmer advisory, the Company promotes sustainable farming practices that reduce the use of chemicals and prevent soil erosion; these practices include conservation tillage, crop rotation, cover crops, etc. The focus is on yield increase, social and economic well-being of farmers and communities, and positive impact on nature by improving soil health, reducing on-field greenhouse gas emissions, and increasing carbon sequestration thereby helping to mitigate adverse climate change, restoring biodiversity and conserving water. One such initiative promoted by the Company is transforming rice cropping system from conventional Transplanted Puddled Rice to Direct Seeded Rice technique which is anticipated to improve the water usage per kilogram of rice crop by about 25% by 2030 and would also contribute towards reducing greenhouse gas emissions.</p> <p>FarmRise (a mobile app) is in place helping more than 1,00,000 monthly users access farming advice, evaluate pest infestations, rent drones, join carbon programmes, check weather, and watch commodity pricing, all from a smartphone.</p> <p>Further, support is provided to smallholder farmers with education and ambassador programmes, and digital in-field services such as seed planting, precision irrigation or crop protection advice through Better Life Farming (BLF) Centres.</p> <p>2. Energy source diversification through the use of sustainable source as well as renewable energy through installation of solar panel, conversion of dryers to natural gas and entering into Power Purchase Agreement (PPA) for using renewable energy (wind and solar energy hybrid model) for manufacturing activities.</p> <p>3. Rainwater harvesting has been implemented at our sites to conserve/recharge groundwater.</p> <p>4. Investing in process innovations and in the implementation and optimisation of energy management systems at our production sites, such as installation of energy-efficient air compressors, dust collection systems, light and motion detection sensors.</p> <p>5. Optimisation of our distribution network to achieve customer-centricity has helped the Company to reduce the overall logistics footprint. The Company is also envisaging usage of railways as an alternate logistics partner for customer directly shipped from our manufacturing sites.</p>	Negative - in short - term due to capital expenditure and operating expenditure involved in adoption of renewable energy sources and switching to cleaner fuels.

Material Issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
Protection of the Environment	Risk	<p>Non-reduction of air emissions, water scarcity and inadequacy of clean water in sufficient quantities could lead to disruption of business operations, affect health of the people, animals, and plants.</p> <p>Untreated water discharges from plant locations could contaminate the soil or groundwater reserves.</p> <p>Non-compliance of existing or emerging regulations around environment protection could result in economic penalties and reputational damage.</p>	<p>The Company has implemented various steps to contribute towards protecting the environment - both internally as well as in association with their customers:</p> <ol style="list-style-type: none"> 1. Environmentally friendly products: Majority of the Company's products are classified as blue and green label products. 2. Process innovations at our sites: We have installed energy-efficient air compressors, dust collection systems which would result in lesser air emissions. 3. Water conservation: Adopted rainwater harvesting, implementing drip irrigation and water recycling systems. As a part of farmer advisory, the Company promotes sustainable farming practices that reduces the use of chemicals and prevent soil erosion by advising practices such as conservation tillage, crop rotation, cover crops, etc. The positive impact of this is seen through improved soil health, reduced greenhouse gas emissions, restored biodiversity and conservation of water. One such initiative promoted by the Company is transforming rice cropping system from conventional Transplanted Puddled Rice to Direct Seeded Rice technique. 4. Wastewater management: Wastewater generated at our sites is subject to treatment and strict monitoring before it is discharged into the various authorised disposal channels. We have installed online analysers, where required, to monitor critical parameters at the outlets of their wastewater treatment plants. 5. Sustainable farming practices: As a part of farmer advisory, the Company promotes sustainable farming practices that reduces the use of chemicals and prevent soil erosion; these practices include conservation tillage, crop rotation, cover crops, etc. As a part of farmer advisory, the Company promotes sustainable farming practices and responsible use of agro chemicals. 6. Plastic waste management: The Company is registered as a Brand Owner and Importer and is responsible for disposal of plastic waste generated as per the Extended Producer Responsibility (EPR) guidelines. The Company is undertaking activities in compliance with various regulatory requirements for waste management; as part of this programme, the Company has appointed a recycling agency to collect plastic from the market and facilitate its safe disposal at state level incineration facilities. 	Negative - due to capital expenditure and operating expenditure on systems and processes needed for good environmental performance.



Material Issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
Biodiversity	Risk	The biggest threat to biodiversity is the loss, deterioration, and fragmentation of habitats due to the Company's operations	<ol style="list-style-type: none"> The Company is committed towards conserving the biodiversity of the areas in which it operates. Currently, none of the Company's operations/offices are situated in/around ecologically sensitive areas. Further, no new production sites or operations are planned in areas identified as statutorily protected with regards to their natural characteristics, biodiversity, or other factors. The Company undertakes initiatives in the form of trainings to farmers for safe use of its products as well as setup mechanism for plastic waste collection and disposal as measure towards avoiding plastic pollution and protecting the environment. Sustainable farming practices: As a part of farmer advisory, the Company promotes sustainable farming practices that proposes responsible use of chemicals and prevent soil erosion; these practices include conservation tillage, crop rotation, cover crops, etc. 	Negative - due to fines and penalties that can be levied on the Company for directly or indirectly impacting biodiversity on account of its operations
Business Ethics	Risk	We strongly believe in conducting our businesses responsibly and in compliance with statutory requirements and regulations. Any event of non-compliance can affect the Company's reputation, undermine stakeholder trust, disrupt business operations, and could result in financial repercussions, such as fines and penalties.	<p>The Company is committed to compliance and ethical business conduct. The Company believes that compliance is essential for our long-term commercial success, and it will forgo any business transaction that would violate any of the 10 principles in our Corporate Compliance Policy. These principles are:</p> <ul style="list-style-type: none"> - We compete fairly in every market. - We act with integrity in all our business dealings. - We balance economic growth with ecological and social responsibility. - We observe all trade controls that regulate our global business. - We safeguard equal opportunity in securities trading. - We keep accurate books and records. - We treat each other with fairness and respect. - We protect and respect intellectual property rights. - We act in Bayer's best interest. - We protect and secure personal data. <p>Employees are obligated to report compliance violations. The Company ensures that no employees are disadvantaged or exposed to retaliatory measures because they reported a suspected compliance violation in good faith.</p> <p>We encourage third parties to raise their concerns about compliance. In addition to the Company's employees, the SpeakUp Platform/Compliance Hotline is open to any third party who would like to report a possible compliance violation anonymously. This applies irrespective of whether the third party has a business relationship with the Company or whether their own rights are affected. The Company has platforms through which not only customers, employees of direct or indirect suppliers, but residents around local sites, trade unions and NGOs, for example, are also entitled to submit their concerns.</p> <p>The Company has in place a robust IT-based compliance management tool which helps in monitoring adherence to all relevant laws and regulations.</p>	Negative - due to expenses related to compliance management system and trainings

Material Issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
Product Stewardship	Opportunity	Product stewardship means that our products meet the highest quality standards and are safe for people and the environment when used properly. With the increasing demand for safe and sustainable products, as well as regulatory requirements surrounding it, product stewardship is a key topic for our business. Hence, we see this as an opportunity to expand our market presence through product stewardship initiatives.	<p>The Company has put in place necessary directives and management systems to implement regulatory and voluntary product stewardship requirements.</p> <ol style="list-style-type: none"> 1. Product registration: Our crop protection as well as seeds finished products are subject to stringent regulations that prescribe specific and detailed approval and registration procedures. Hence, our products cannot be sold on the market until they have been approved by a competent authority or an official registration has been granted. Further, processes have been established throughout the Company to address enquiries about product safety or problems with our products that are already available on the market. 2. Product counterfeiting: Product counterfeiting is a concern and the Company endeavours to resolutely and effectively prevent counterfeiting to ensure customers have access to safe and effective original products. In this regard, the Company has provided consumers/farmers access to digitised versions of product information in their preferred languages by scanning the QR code of product labels. The QR code can also be used to authenticate the genuineness of the product. 3. Safe handling of products: Company through its field force conduct safety briefings informing the consumers about the usage of PPEs and product handling. Since 2016, Bayer Safe Use Ambassador programme is aimed at creating trainers for safe use products has been in place at various State Agricultural universities. 4. Waste management initiative: The Company is registered as a Brand Owner and Importer and is responsible for disposal of plastic waste generated as per the Extended Producer Responsibility (EPR) guidelines. The Company is undertaking activities in compliance with various regulatory requirements for waste management; as part of this programme, the Company has appointed a recycling agency to collect plastic from the market and facilitate its safe disposal at state level incineration facilities. 	Positive - due to improvement in market presence
Human Rights	Risk	Neglecting human rights would have a detrimental effect on the Company's reputation and public image, making it a crucial aspect of our overall responsible business conduct initiative.	<p>Human rights are a matter of great importance for the Company not only within its own sites but across its entire supply chain.</p> <p>The Company is fully committed to upholding human rights and has documented its stance in its Human Rights Policy. The policy covers human rights requirements within the company and obligates its employees to respect and foster human rights within their own business activities and in business relations.</p>	Negative - due to costs involved in due diligence and training



Material Issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
			<p>One of our Compliance Management principles is to ensure that employees enjoy Fairness and Respect at Work (FRW). All employees are aware of this, and they are encouraged to voice their grievance/concern with regard to FRW via the SpeakUp Platform/Compliance Hotline. Further, Company employees have access to Bayer AG's training programme "Respecting Human Rights at Bayer" created to enhance awareness of the importance of human rights in their day-to-day activities</p> <p>The Company's Supplier Code of Conduct which is circulated and made known to all its suppliers covers topics of Ethics, People and Labour, Quality and Governance Management Systems. Under the topic of People and Labour, the Company has clearly laid out its expectations in respect of avoidance of child labour, avoidance of bonded or forced labour and protecting freely chosen employment, need to have freedom of association, need to have adherence to working time, wages and benefits, importance of equal treatment, etc. During the financial year 2023-24, the Company's Operations team, along with HSE colleagues, conducted review at tolling site, on various topics, including those mentioned above. Additionally, audits were conducted at sites of Tier-2 suppliers (supplier of our raw material supplier) as part of our initiative to review all above mentioned aspects at our value chain partners.</p> <p>Regarding growers in our seeds business, we have implemented a governance mechanism to review practices related to wages and benefits and the avoidance of child labour at the growers' fields.</p>	
Employee Welfare and Occupational Safety	Opportunity	It is well known that availability of trained and skilled workforce in a knowledge-based economy can lead to a significant increase in productivity, more efficient and effective operations which would contribute to Company's success. The advantage of having access to a large pool of trained talent with diverse perspective which helps us in meeting growing business requirements and is a key ingredient for us to gain competitive advantage.	<p>Recognising the importance of human resources, the Company has implemented several employee-focussed initiatives - this ranges from onboarding training, buddy culture, talent management, rewards and recognition, employee training, career development programmes etc. In an endeavour to encourage employees to get a holistic work experience, there is a process for internal job rotations, short-term assignments etc. Annual performance evaluation process and Employee Potential evaluation helps the Company to identify top talents and groom them for future leadership roles.</p> <p>The Company has implemented changes in talent acquisition/management to ensure equitable and inclusive processes to achieve diversity dimensions in terms of gender, generations, nationality, career experience, LGBTQ+ and people with disabilities.</p> <p>The Company believes in open and transparent feedback culture. All managers are encouraged to seek feedback on an anonymous basis from their team members, peers and use the same for self-development. The Company has rolled out 'Employee Voice' surveys at half yearly intervals wherein it seeks feedback from its employees and uses this to make modifications, if need be, to its employee practices. Our hybrid working model, has provided flexibility to the employees and is one more step in ensuring necessary work-life balance.</p>	Positive - due to increased productivity and sustainable operations

Material Issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
			<p>The Company provides best-in-class health, child care, insurance programmes and benefits to employees which get benchmarked periodically. The Company has been certified as 'Platinum Level Healthy Workplace' in Arogya World study highlighting its high focus on health for its employees. The Company has also encouraged and promoted several of its suppliers to go through this rigorous process and get their own certifications too.</p> <p>We have a robust health and wellbeing programme catering to the varied needs of our workforce working at sites or hybrid mode. We have partnered with a reputed wellness service aggregator and are offering a Digital Health wallet. Through this facility, employees can choose to visit medical centres closest to them for health checkups and access to online health activity sessions. The wallet also includes online OPD benefits. Our processes are digitalised and can be operated by employees from anywhere. We share articles, conduct webinars, quizzes and other engagement activities including gamification on various physical, emotional and mental health topics. We have partnered with a reputed service provider who offers 24x7 employee assistance programmes for employees and their family members holistic well-being.</p> <p>Within the context of Occupational Health and Safety, employees and employees of contractors receive extensive training in the prevention of accidents and safety incidents and in promoting and maintaining their own health. The measures range from general safety briefings to special training courses on the safe handling of chemical substances to web-based training that highlights the advantages and possibilities of a work environment that promotes health.</p> <p>We actively promote safety-conscious behaviour as an important starting point for preventing accidents and injuries and encourage our employees and those of contractors to immediately report work-related hazards or dangerous situations to their supervisors.</p> <p>Health Safety Environment (HSE) management systems are implemented at our sites. Audits are an integral component of our global HSE management system. They help to ensure compliance with applicable regulations and improve our performance through the management and mitigation of possible HSE risks. The Company's internal S.A.F.E. score indicator has been established to measure safety programme maturity beyond the traditional indicators of the Recordable Incident Rate (RIR) and Severity of Injuries. S.A.F.E. is a combination of different aspects of safety incident reporting and is primarily used to improve overall employee engagement in occupational safety.</p>	



Material Issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
Supplier Management	Risk	<p>Our businesses operate in a complex and dynamic environment wherein the inward supply chain involves multiple stakeholders, both organised as well as unorganised.</p> <p>In order to enable the Company to provide quality finished products to our consumers, it is necessary that our suppliers provide us with the necessary quantity of materials (raw, intermediaries, packing, etc.) on timely basis. Any disruption in the supply chain could potentially adversely affect the production and delivery of our products.</p>	<p>The Company operates according to an established supplier management process. Long-term contracts and active supplier management for strategically important goods and services are important elements of this topic. This helps to minimise our procurement specific risks such as supply bottlenecks or significant price fluctuations, while at the same time also safeguards the Company's competitiveness and ensuring smooth production processes.</p> <p>In addition to the above, the Company is focussing on sustainable supplier environment. Our expectations from the suppliers are clearly laid out in Supplier Code of Conduct. The document covers topics of Ethics, People and Labour, Quality and Governance Management Systems. From establishing a review mechanism, during the financial year 2023-24, the Company's Operations team, along with HSE colleagues, conducted reviews at tolling site, on various topics, including those mentioned above. Additionally, audits were conducted at sites of Tier-2 suppliers (supplier of our raw material supplier) as part of our initiative to review all above mentioned aspects at our value chain partners.</p> <p>The Company also assesses the suppliers through Together for Sustainability (TFS) (physical audits) and EcoVadis (online assessment) platforms. The areas covered as part of the audit/assessment include environment, ethics, labour and human rights, health and safety, governance, management systems and sustainable procurement which also correspond to the requirements of the Supplier Code of Conduct.</p>	Negative - due to adoption of adequate systems and processes and due diligence
Stakeholder and Community Involvement	Risk	<p>Stakeholder activism has increased in the past few years. Failure to engage and address the concerns of various stakeholders can result in various market and reputational risks.</p>	<p>Stakeholder dialogue helps us to recognise important trends and developments in society and our markets at an early stage and take this information into account when shaping our business and our policy advocacy activities. We also leverage industry platforms to organise consultative workshops and roundtables to help shape the future of food systems.</p> <p>In community engagement, the Company is active through its CSR programmes. Our community engagement processes involve analysing and getting to know the beneficiaries, execution of the programme and culminates with an impact assessment. The Company and its employees engage and participate in environment protection awareness campaign such as 'RUN BLUE' (a marathon to increase awareness and need for action to address water crisis). In addition we have Community Outreach programmes which are organised by employees for communities around our sites. We measure impact as 'touches' - i.e. number of society members benefited by these programmes.</p> <p>For other stakeholders such customers, suppliers, investors, regulators, the relevant business function is in close interactions with them at necessary frequencies.</p>	No significant financial impact

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 NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://www.bayer.in/en/investors/policies								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	No	Yes	No	Yes	Yes	No	No	Yes
4. Name of the national and international codes/certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	No certification	ISO 9001 (quality management systems)	ISO 45001 (occupational health & safety management systems)	No certification	Bayer is a founding member of the UN Global Compact and respects the Universal Declaration of Human Rights of the United Nations	ISO 14001 (environmental management systems)	No certification	No certification	No certification
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>A. Environment Targets:</p> <ol style="list-style-type: none"> Promote renewable energy consumption through solar installations at our sites to reduce GHG emissions. Promote rainwater harvesting at our sites to reduce the usage of fresh water. <p>B. Social Targets:</p> <ol style="list-style-type: none"> Proportion of women in top management : 33% by 2025 and 50% by 2030. 5% of our workforce to be made up of people with disabilities/differently abled individuals by 2030. Promote healthy workplace initiatives within our supplier community and encourage suppliers to seek 'Healthy Workplace' certification. Conduct at least one health engagement programme every year in each of the six areas: Physical health, mental health, emotional health, women's health, financial wellbeing, personal energy management. Continue to maintain ISO 45001 – Occupational Health and Safety (OH&S) Management System certification at our Product Supply locations. Make efforts to maintain Employee Lost Time Recordable Injury Rate (LTRIR) at BCSL sites < 0.5. 								
6. Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.	The Company has set targets across environmental and social parameters during this financial year. Performance on individual targets will be reported from the next financial reporting year.								



Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Governance, Leadership and Oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG-related challenges, targets and achievements.	<p>The BRSR report explores our Environmental, Social, and Governance (ESG) challenges and accomplishments over the past fiscal year. In the ever-evolving agriculture industry, the future of food production relies on innovative and regenerative tools that address farm-level issues while promoting sustainability. However, climate change remains a pressing concern, leading to extreme weather events and other challenges that threaten crop yields and the agricultural value chain.</p> <p>At BCSL, our customer-centric approach drives us to develop specialised technologies aimed at boosting farmer productivity while addressing sustainability challenges. Through sustainable practices and innovative solutions, we empower farmers to achieve more with less, enhancing farm productivity and profitability while promoting environmental stewardship.</p> <p>In addition to financial growth, we prioritise integrating ESG principles throughout our operations. We believe that ESG and business goals do not contradict but actually complement each other, making our customers and our business sustainably more profitable. This involves initiatives to reduce our environmental footprint, engage rural communities, and foster equitable development. Environmental and social considerations are ingrained in our business activities to improve sustainability performance, with focussed mitigation plans addressing key challenges.</p> <ol style="list-style-type: none"> Product Safety: We uphold stringent regulatory standards to ensure the safety and efficacy of our products. Measures such as digitising product information and conducting safety briefings underscore our commitment to product safety. Empowerment of Smallholder Farmers and Rural Development: We work to improve the lives of smallholder farmers through interventions across the value chain, enhancing access to quality inputs, agronomy, and market linkages. Initiatives also focus on developing rural micro-entrepreneurship and promoting gender-smart ecosystems. Water Conservation: We prioritise water conservation through practices like rainwater harvesting and drip irrigation, striving to minimise water usage. Advocacy for water-efficient farming techniques, such as Direct Seeded Rice, further supports our efforts. Protecting Clean Air and Promoting Energy Efficiency: To combat climate change, we reduce energy consumption and air emissions by adopting sustainable energy sources and renewable technologies. Initiatives such as installing solar panels and converting dryers to natural gas help us minimise our environmental impact while optimising energy efficiency at our production sites. Preserving Human Rights: We prioritise fairness and respect across our operations and supply chain, implementing employee-focussed initiatives and compliance mechanisms to uphold labour standards and promote inclusivity. Corporate Governance: Our growth strategy is anchored in responsible corporate governance, as outlined in our Corporate Compliance Policy. We commit to fair competition, integrity in business dealings, and environmental and social responsibility. Specific agronomic interventions: Our Direct Acres Programme (Mechanised Dry Direct Seeding of Rice) significantly reduces methane emissions, water needs, production costs (labour) and can lead to carbon credits (additional income to farmers). <p>With a legacy of over 127 years in India, we remain dedicated to continuous improvement and collaboration. Through science and innovation, we strive to deliver sustainable solutions and drive positive change, envisioning a world where life thrives to its fullest potential.</p>								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	CSR & ESG Committee								
9. Does the entity have a specified Committee of the Board/Director responsible for decision-making on sustainability related issues? (Yes/No). If yes, provide details.	<p>Yes</p> <p>A CSR & ESG committee exists, and Mr. Simon-Thorsten Wiebusch is the Chairman.</p>								

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	As part of the Internal Audit (global and local), Procurement Audits, HSE Audits as well as Compliance Audit, adherence to policies is checked and recommendations (if any) are made.									Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes									Annually								

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

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
a. The entity does not consider the principles material to its business (Yes/No)									
b. The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
c. The entity does not have the financial or/human and technical resources available for the task (Yes/No)									Not applicable
d. It is planned to be done in the next financial year (Yes/No)									
e. 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	% of persons in respective category covered by the awareness programmes
Board of Directors	1	<ul style="list-style-type: none"> 9 NGBRC Principles and 10 Corporate Compliance Principles of the Company and duties and responsibilities of Directors are covered 	100%
Key Management Personnel	1	<ul style="list-style-type: none"> 9 NGBRC Principles and 10 Corporate Compliance Principles of the Company are covered 	100%
	3	<ul style="list-style-type: none"> Engage.Shape.Perform. - Leader@Bayer, One Bayer – Ways of Working #WoW Strategic Skills Planning Enablement 	25%
Employees other than BODs and KMPs	45	<ul style="list-style-type: none"> Architecting on AWS BayerNet Editors 2.0 Business Mindset Journey Change Foundation Programme: The People Side of Change Contractor Management Representative Leader Training Data Privacy Day 2023 Developing on AWS Development Days - Courageous Conversations Development Days - Development at Bayer/Better starts with You Development Days - Enhancing Personal Branding 	31%



Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
		<ul style="list-style-type: none"> • Development Days - Leveraging Diversity, Equity & Inclusion (DEI) • Development Days - Living LIFE Values • Development Days - Sharpening MS Excel Skills • Development Days - Talent Management • DFS-Cybersecurity Training Session: (EMEA, LATAM & North American Time Zones) • Engage.Shape.Perform. - Leader@Bayer • ESP4HR • Group Finance (Accounting & Tax & Treasury) training for Procurement • High Impact Presentation @ Bayer • How is MY ENERGY level? • Integrity Week Training Sessions 2023 • Introduction to Dietary Safety Assessment • Introduction to Product Chemistry and Compliance (PCC) • IT Service Management Practices@Bayer • Mixing Technology Training for Process Development and Production • One Bayer – Ways of Working #WoW • One S2P @ GBS • PIC Beginner Training • PLE Academy – Module 4: Leading Remote Project Teams • PLE Academy – Module 5: High Impact Presentations • PLE Academy – Module 7: Resilience • Power Automate Training - Part 2 (SC Bengaluru) • Procurement Leader as a Coach (All Procurement Employees + Source-to-Pay People Leaders) • Procurement Negotiation Ad-hoc Consultation • Procurement Negotiation Advanced Learning Programme • Procurement Negotiation Basic Learning Programme • Reliability & Maintenance Academy: Design for Reliability – Basics • Reliability & Maintenance Academy: Reactive Maintenance – Basics • Reliability & Maintenance Academy: Spare Parts Management • Reliability & Maintenance Academy: Work • Planning and Scheduling – Advanced • Strategic Skills Planning Enablement • Training Admin • Warehouse Self Inspection Toolbox & Checklist • Welcome to Bayer Procurement - Global Onboarding Part 1 and Part 2 	

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Workers	10	<ul style="list-style-type: none"> • Refresher training on ISO 9001 & 14001 (IMS) • Refresher training on emergency handling and firefighting training • Emergency preparedness by Mock drill & Table top exercise • BBS - Refresher training – What is Safe & At Risk Behaviours • Refresher training on Process and Plant Safety, MOC – Process, Plant Hazards and its control • Forklift/Stacker operational and Safety training • Induction and refresher HSE training for external contractors • Awareness training on PPE Use and Maintenance • Awareness training on Hazards and Risks at workplace • Awareness training of Safety Work Permit system 	100%

2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year, 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	-	-	-	-	-
Compounding fee	Principle 9	Government of Maharashtra, Legal Metrology Organisation	1,10,000	Notice was received for offence under Section 18(1) read with Rules 21(3) and, Section 36(2) read with Rule 32 under The Legal Metrology Act, 2009/The Legal Metrology (Packaged Commodities) Rules, 2011/The Maharashtra Legal Metrology (Enforcement) Rules, 2011 in relation to declarations to be mentioned on the label of the pre-packaged product of the Company.	No
	Principle 9	Government of Maharashtra, Legal Metrology Organisation	50,000	Notice was received for offence under Section 18(1) read with Rules 6(1) (d), 6(1) (e) and, S. 36 (1) under The Legal Metrology Act, 2009/ The Legal Metrology (Packaged Commodities) Rules, 2011/The Maharashtra Legal Metrology (Enforcement) Rules, 2011 in relation to declarations to be mentioned on the label of the pre-packaged product of the Company.	No



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

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

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

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 policies are available on weblink: <https://www.bayer.in/en/investors/policies>

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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

No such complaint or case of corruption and conflict of interest registered in FY 2023-24.

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payables	60	87

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

Parameter	Metrics	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases*	a. Purchases from trading houses as % of total purchases	2%	2%
	b. Number of trading houses where purchases are made from	33	31
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	91%	90%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	97%	96%
	b. Number of dealers/distributors to whom sales are made	4157	4324
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	6%	6%
Share of RPTs in	a. Purchases (Purchases with related parties/ Total Purchases)	55%	53%
	b. Sales (Sales to related parties/Total Sales)	7%	7%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties/ Total Investments made)	Nil	Nil

*Note: Covers purchase of formulation chemicals, active ingredients and packing material from trading houses.

LEADERSHIP INDICATORS

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

Total number of training and awareness programmes held	Topics/principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
3 (1 training to Outbound Transporters and 2 trainings to Tollers at Shamirpet location)	Warehouse Safety, Road Safety and Legal Compliance	Outbound Transporters: 100% Seed Tollers: 54%
1 (Supplier)	Supplier Code of Conduct, Topics pertaining to technical inspection for explosion prevention and protection, HSE management systems	12%
1 (Learning Path 1 training to Sahbhaagis)	Promoting Rural Entrepreneurship, Promoting Good Farming Practices	3.70%
1 (Corn Module training to Sahbhaagis)	Seed to Harvest topics (including information on BCSL seed portfolio, pest identification and management as per label claims and good agronomic practices)	



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 a policy on the Code of Conduct for the Board of Directors and Senior Management of the Company. The policy outlines the process for a conflict of interest for the Directors and Senior Management and are expected to avoid situations in which his/her personal interest could conflict with the interest of the Company. The Company also receives annual declarations from its Board members on the entities they are interested in and ensures requisite approvals as required are in place.

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

ESSENTIAL INDICATORS

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

Type	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	Details of improvement in environmental and social impacts
Research & Development (R&D)	99%	99%	<p>FY 2023-24: As a part of ongoing research and development activities, the Company is evaluating a number of early phase compounds which are under development. Further, new molecules and mixtures are also being evaluated for use in a variety of agricultural and horticultural crops, covering a wide spectrum of pest and disease segments.</p> <ul style="list-style-type: none"> • Crop Protection: The Company has conducted 920 field experiments across the country in 30 crops, including major field crops and horticultural crops, and tested more than 65 products. These innovations mainly include evaluation of early-stage chemical compounds, biologicals, plant growth regulators and nutrient complex for the effective management of insects, diseases, weeds, and overall plant health. The Company has also collaborated with more than 60 State Agriculture Universities and ICAR institutes for evaluation of crop protection innovations in different crops through over 325 experiments in project mode. • Seeds: The Company’s Breeding team has kicked off the Abacus-Bio Project for gathering customer insights and feedback for building bio-economic indices which can be incorporated in designing tailor-made customer solutions for a given market segment. The Company has made significant progress in the development of Short Stature Corn (SSC) by coding more than 600 parental lines and advancing more than 20 lines in various segments.

Type	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	Details of improvement in environmental and social impacts
			<p>FY 2022-23:</p> <p>The Company is empowering seed growers to adopt water saving and sustainable practices. Sustainable practices in the form of drip irrigation and farm ponds are being adopted by growers with an aim of increasing the grower land footprint coverage to 50% by 2025 as compared to 27% in 2022. The Company is committed to supporting the growers through advocacy, training and technical knowledge building and extending financial support on case-to-case basis. In 2022, the drip irrigation and farm ponds initiatives have benefited 1,519 growers covering 5,889 acres and 140 growers from 259 acres respectively. Overall, these initiatives are contributing towards saving water, reducing Green House Gases (GHG) emissions, increasing crop yield and improving farmer incomes thereby contributing towards environmental and social betterment.</p>
Capital Expenditure (CAPEX)	10%	3%	<p>FY 2023-24:</p> <ul style="list-style-type: none"> • Capital investment in Bead Mill contributing towards increased plant productivity and reduction in electricity consumption per unit: ₹ 30.31 Million • Installation of new ETP plant with biological and chemical ETP replacing the old biological ETP plant: ₹ 1.43 Million • Installation of drum decanting system to reduce the usage of drums multiple times contributing to reduced greenhouse gas due to no usage of carrier vessels to transfer drums: ₹ 15.80 Million • Installed solar water heating system for bathing to reduce energy consumption: ₹ 0.58 Million • Reduction in Rejected process water by 85% and less usage of fresh process water ~2,000 kl/Year by installing RO plant & Evaporator: ₹ 6.50 Million • Capital investment for drone video sensor: ₹ 3 Million • Capital investment to avoid plastic drums usage for sunflower oil storage tank: ₹ 4 Million • Installed custom-built cold storage system to reduce electricity consumption: ₹ 0.73 Million • Capital investment for detasseling machine to reduce manual effort and labour cost: ₹ 5.40 Million • Capital investment for hand push planters for FND Field Production seeds are sown manually by labour in fields. With this machine sow faster and manual effort is less and with more uniformity and yield improvement: ₹ 0.16 Million

Type	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	Details of improvement in environmental and social impacts
			<ul style="list-style-type: none"> Installed hand drier stainless steel to reduce paper roll usage and contributing towards sustainability: ₹ 0.05 Million Installed cob sorter camera link cable with connectors to reduce manual effort and increases dryer capacity and save gas: ₹ 0.09 Million Installed earth pits refurbishment across site as governance legal requirement: ₹ 0.48 Million Capital investment for battery operated forklift as there was gas generation using diesel: ₹ 1.7 Million <p>FY 2022-23:</p> <ul style="list-style-type: none"> Installed 50 kWh solar panel on roof top to generate green energy and reduce dependency on traditional energy and carbon emission Installed new filling machine to reduce energy consumption and increase in output optimising shift operations: ₹ 10.3 Million Capital Investment for energy-efficient air compressors: ₹ 2 Million Capital investment for energy-efficient dust collection systems: ₹ 3.5 Million Capital investment for natural gas conversion of dryers: ₹ 3.5 Million Capital investment for 160 tonnes of refrigerant (TR) chiller: ₹ 6 Million Reduction of water consumption in washrooms by installing sensor taps – ₹ 1.1 Million For proper tracking of ground water consumption, installed magnetic flow meters – ₹ 0.93 Million

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

No.

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

Not Applicable.

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.

Processes are in place to ensure the safe disposal of products, including the disposal of obsolete/damaged inventories or waste. We aim to minimise material consumption and disposal volumes through systematic waste management. Waste reduction, segregation, safe disposal channels and economically expedient recycling processes serve this purpose. In accordance with our philosophy, all manufacturing sites are obliged to reduce waste and to dispose of it safely. All manufacturing sites of the Company handle (segregation, storage, and disposal) all categories of waste in line with good environmental practices and in compliance with applicable laws and relevant conditions prescribed in authorisations given by State Pollution Control Boards/Pollution Control Committee.

- a) **Plastic:** The Company is registered as a Brand Owner and Importer and is responsible for disposal of plastic waste generated as per the Extended Producer Responsibility (EPR) guidelines. The Company is undertaking activities in compliance with various regulatory requirements for waste management; as part of this programme, the Company has appointed a recycling agency to collect plastic from the market and facilitate its safe disposal at state level incineration facilities.
- b) **E-waste:** The disposal of Bayer IT hardware and storage media is handled in a secure manner following our group-wide philosophy with regards to e-waste management. The Company has signed agreements with e-waste vendors who are registered and authorised by the government to undertake e-waste disposal in an eco-friendly manner without any adverse effect to the environment.
- c) **Hazardous:** The manufacturing locations have systems in place for segregation, safe storage and disposal of hazardous wastes. The Company has a process to receive product returns from the market at the end of their shelf life as well as in case product containers are damaged. Such products are sent back to the manufacturing sites which are then further sent to the authorised hazardous waste agencies for safe disposal in accordance with the regulations and permit conditions. Additionally, autoclaved laboratory waste generated at Bengaluru Research and Development Centre (BRDC) is also sent to authorised waste vendor.
- d) **Others:** All our locations (manufacturing sites and offices) have eliminated the use of single use plastics. In addition, Shamirpet site has installed an organic waste composter to convert organic waste into manure which is then utilised in fields near manufacturing site.

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, EPR is applicable. We have received the licence from the Central Pollution Control Board (CPCB) and have submitted a plan to the CPCB which is in line with the EPR.

LEADERSHIP INDICATORS

1. Has the entity conducted Life Cycle Perspective/Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

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

No. The Company's sustainability strategy is not restricted to its own operations but also extends to its suppliers through its Supplier Code of Conduct. It covers topics such as Ethics, Labour & Human Rights, Health & Safety, Climate & Environment, Quality and Governance & Management Systems; with the goal of strengthening our mutual understanding of how these principles should be practiced in day-to-day business. In addition, the Company has processes in place to ensure the safe disposal of products, including the disposal of obsolete/damaged inventories or waste in line with relevant state regulations.

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

Name of Product/Service	Description of the risk/concerns	Action Taken
Not Applicable.		



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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)

There is 0% recycled or reused input used in production.

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 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
	Plastics (including packaging) (MT)	0	0	0	0	1.40
E-Waste (MT)	0	0	0	0	0	0.80
Hazardous Waste (MT)	0	0	0	0	0	9.52
Other Waste (MT) (Non-Hazardous)	0	0	0	0	0	2,483.00

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
Plastics (including packaging) (MT)	0%
E-Waste (MT)	0%
Hazardous Waste (MT)	0%
Other Waste (MT)	0%

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	
	No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)	
Permanent Employees											
Male	949	949	100%	949	100%	NA	NA	949	100%	949	100%
Female	263	263	100%	263	100%	263	100%	NA	NA	263	100%
Total	1212	1212	100%	1212	100%	263	22%	949	78%	1212	100%

Other than Permanent Employees											
Male	339	339	100%	339	100%	NA	NA	0	0%	339	100%
Female	76	76	100%	76	100%	76	100%	0	0%	76	100%
Total	415	415	100%	415	100%	76	18%	0	0%	415	100%

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	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Workers											
Male	95	95	100%	95	100%	NA	NA	95	100%	95	100%
Female	10	10	100%	10	100%	10	100%	NA	NA	10	100%
Total	105	105	100%	105	100%	10	10%	95	90%	105	100%
Other than Permanent Workers											
Male	3112	3112	100%	3112	100%	NA	NA	0	0%	3112	100%
Female	191	191	100%	191	100%	191	100%	0	0%	191	100%
Total	3303	3303	100%	3303	100%	191	6%	0	0%	3303	100%

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.022%	0.017%

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

Benefits	FY 2023-24 (Current FY)			FY 2022-23 (Previous FY)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	100%	100%	Yes	100%	100%	Yes
Others-Please Specify						

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

Yes, all premises/offices are accessible to differently abled employees and workers. These include ramps at entry/exit gates and parking areas (no access or ramps are in restricted zone of production area), spacious lifts available to accommodate wheelchairs. Personal assistance and a wheelchair provided wherever required.

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

Yes, the Company has an Equal Opportunity Policy as per the Rights of Persons with Disabilities Act. Weblink- <https://www.bayer.in/en/investors/policies>

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%	79%	0%	0%
Female	100%	100%	0%	0%
Total	100%	92%	0%	0%

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.

Category	Yes/No	Details of the mechanism in brief
Permanent Workers	Yes	The Company is committed to conducting business in an ethical and lawful way and we encourage employees to raise their concerns about compliance.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	Our SpeakUp Platform/Compliance Hotline is available 24/7 for raising grievances. Additionally, a location-based grievances handling mechanism is also in place (https://www.bayer.in/en/investors/policies)
Other than Permanent Employees	Yes	

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

Category	FY 2023-24 (Current FY)			FY 2022-23 (Previous FY)		
	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)
Permanent Employees						
Male	949	0	0%	974	0	0%
Female	263	0	0%	244	0	0%
Total	1212	0	0%	1218	0	0%
Permanent Workers						
Male	95	80	84%	90	90	100%
Female	10	0	0%	6	6	100%
Total	105	80	76%	96	96	100%

8. Details of training given to employees and workers:

Category	FY 2023-24 (Current FY)					FY 2022-23 (Previous FY)				
	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	949	949	100%	273	29%	974	974	100%	214	22%
Female	263	263	100%	107	41%	244	244	100%	73	33%
Total	1212	1212	100%	380	31%	1218	1218	100%	287	24%
Workers										
Male	95	95	100%	95	100%	90	90	100%	90	100%
Female	10	10	100%	10	100%	6	6	100%	6	100%
Total	105	105	100%	105	100%	96	96	100%	96	100%

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

Category	FY 2023-24 (Current FY)			FY 2022-23 (Previous FY)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	949	949	100%	974	938	96%
Female	263	263	100%	244	215	88%
Total	1212	1212	100%	1218	1153	95%
Workers						
Male	95	95	100%	90	90	100%
Female	10	10	100%	6	6	100%
Total	105	105	100%	96	96	100%

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage such system?	Yes All sites have implemented an occupational health and safety management system. All sites also comply with the Bayer Corporate Policy 2055 (https://www.bayer.com/sites/default/files/HSE-Key-requirements.pdf) which lays down the framework for a management systems approach to occupational health and safety. Additionally, Himatnagar, Shamirpet and Bengaluru Research & Development Centre are ISO 45001 Occupational Health and Safety Management System-certified since past several years.
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	Sites conduct Occupational Safety and Health risk assessment for all activities. The Risk Assessment document is a live document and includes control/mitigation measures required to reduce risk to an acceptable/manageable level.
c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)	Yes. There are processes for workers to report work-related hazards and to remove themselves from such risks. All safety observations, near misses and incidents are reported in the Bayer InteleX® Incident reporting tool. This online reporting tool is available for all Bayer employees and supervised contractors. The reported incidents are verified by the Health and Safety team and corrective/preventive actions are tracked to closure in the system.
d. Do the employees/workers of the entity have access to non-occupational medical and healthcare services? (Yes/No)	Yes. Employees/Workers have access to non-occupational medical and healthcare services. A Digital health wallet facility with non-occupational annual medical health check-ups, Employee Assistance Programme, OPD benefits, specialist medical consultation has been extended to all employees.

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

Safety Incident/Number	Category*	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one Million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries.	Employees	0	0
	Workers	0	0



Safety Incident/Number	Category*	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

(*Including in the contract workforce)

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

“Health for all” is a core element of our corporate vision, which is why the health of our employees is of utmost importance for the Company.

Safeguarding the occupational health and safety of our employees, and that of the employees of contractors (commissioned outside companies) who are under the direct supervision of BCSL, involves preventing occupational accidents and occupational illnesses, assessing potential hazards, ensuring comprehensive risk management, and creating a healthy working environment. The Company’s occupational health management activities include preventive programmes ranging from ergonomic workplace and stress management initiatives; as well as programmes to support access to reliable and high-quality healthcare; all aimed at promoting healthy behaviour. Within the context of the Company’s occupational health, safety and environmental protection management, Bayer employees and employees of contractors receive extensive training in the prevention of accidents and safety incidents and in promoting maintaining and taking care of their health. The measures range from safety briefings and special training courses (face-to-face as well as web-based virtual trainings). Examples of the initiatives implemented are – identifying and reporting workplace hazards; awareness sessions and trainings on safe handling of chemicals, dedicated storage of chemicals away from workplace to minimise chemical exposure, importance of using personal protective equipment (PPE), ergonomics, road safety, field equipment safety; legal requirements; updating the legal requirement on half yearly basis to identify new applicable requirements, rewarding employees on safe behaviour; tracking safety-related KPIs and HSE management systems. During the year the Company, at its Shamirpet site, also undertook process optimisation and safety measures such as the installation enhancing of a dust extraction system, HVLS (High Volume Low Speed) fans, rooftop fall protection system etc. Additionally, Process & Plant Safety, Machinery Safety Assessment, Laboratory Safety Assessment and general HSE audits including explosion protection are conducted periodically and corrective measures are taken, wherever applicable. The Company also undertakes safety assessment such as Hazardous Area Classification and Risk Assessment (HACRA), Process Hazard Analysis (PHA), Hazard & Operability Study (HAZOP) from time to time.

Our company’s vision of Health for All starts with health for our employees. At Bayer the Safety and Wellbeing of employees is the top priority. To fulfil our vision, we aim to help our employees appreciate the value of health and safety, by reflecting it in their daily work environment and by actively supporting their personal quest to live safe and healthy lives. We have a robust health and wellbeing programme catering to the varied needs of our workforce working at sites, remotely or in hybrid mode. We have partnered with a reputed wellness service aggregator and are offering a Digital Health wallet. Through this facility available throughout the year, employees and also their spouses can choose to visit medical centres closest to them for health checkups and access to online health activity sessions. The Wallet also includes online Outpatient Department benefits. Our efforts were recognised by Arogyaworld - a global health non-profit organisation working to prevent non-communicable diseases - with the prestigious Arogya World PLATINUM Award 2023. This is a step-up from the Arogya World GOLD category award we won in 2021 and recognises the efforts that the Company have put in to ensure that employees are cared for, happy and healthy at the workplace. It also recognises that we have made employee wellness a priority.

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

Topic	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
	Working Conditions	0	0	No complaints	0	0
Health & Safety	0	0	No complaints	0	0	No complaints

14. Assessments for the year:

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

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

The Directorate of Safety and Health Inspectors and Labour inspectors visit the sites periodically. Any corrective/preventive actions recommended by the authorities are implemented by the sites and compliance is intimated to the respective authorities. As of date, no significant risks/concerns from these assessments are outstanding.

In addition to assessments by statutory authorities, safety observations, near misses and incidents are reported in the Bayer Intalex® Incident reporting tool. The reported incidents are verified by the Health and Safety team and corrective/preventive actions are tracked to closure in the tool. Incidents with Serious Injury/Fatality (SIF) potential are reviewed periodically, and learnings are shared as required.

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

a. Employees (Yes/No): Yes

b. Workers (Yes/No): Yes

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

Checks are undertaken to ensure that statutory dues have been deducted and deposited by value chain partners at the time of value chain partner invoice processing. Required proofs are submitted by the value chain partners to demonstrate the depositing of statutory dues with regulatory authorities.

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:

Category	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	
	Current FY 2023-24	Previous FY 2022-23	Current FY 2023-24	Previous FY 2022-23
	Employees	0	0	0
Workers	2	0	2	0



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

Yes, the Company provides an outplacement service for severance cases.

5. Details on assessment of value chain partners:

Topic	% of value chain partners (by value of business done with such partners) that were assessed*
Health and safety practices	54%
Working conditions	54%

*Note: For the above reporting, tolling operations at third party sites have been considered.

6. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners.

The Company performs periodic HSE, process and plant safety audit of its key tolling operations and select Tier – 2 suppliers (suppliers of our key supplier) following a risk-based approach. Such audits are based on the principles of the Bayer Supplier Code of Conduct that includes environment, and health and safety aspects. The assessments include review of regulatory compliance, HSE management systems, emergency response mechanisms, Process Safety management etc. Corrective actions on the gaps identified are reviewed and followed up for compliance. Recommendations, if any, are aimed to improve the suppliers’ HSE and Compliance Management Systems.

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:

The Company engages with multiple stakeholders across the entire value chain wherein each business function develops a list of relevant stakeholders and expectations of the Company and respective stakeholders are understood and aligned. Stakeholders are identified based on the Company’s industry dynamics, business model, capital structure, dependency on third party to create value and Go-to-market strategy. Identified stakeholders are categorised into four groups:

Partners	Financial Market Participants	Social Interest Groups	Regulators
<ul style="list-style-type: none"> Suppliers Employees Customers Associations Academic Institutions Farmers Growers 	<ul style="list-style-type: none"> Investors Banks Rating Agencies 	<ul style="list-style-type: none"> Communities NGOs General Public 	<ul style="list-style-type: none"> Law Makers Regulatory Authorities/Bodies

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers/ Consumers	No	Multiple	Continuous/ Perpetual	Commercial business, Product Stewardship related guidance and understanding their needs
Suppliers	No	Multiple	Continuous/ Perpetual	Commercial business, training on code of conduct and good business practices
Employees	No	Multiple	Continuous/ Perpetual	General employee trainings and awareness sessions
Associations and Universities/ Schools	No	Multiple	Monthly	Research opportunities
Investors	No	Community Meetings	On need basis	Replying to queries/ information sought by investors
Banks and Rating agencies	No	Multiple	Continuous/ Perpetual	Commercial business transactions
General Public	No	Press releases	Need basis	Public interactions on emergency preparedness CSR Implementation
NGOs	No	Multiple	Continuous/ Perpetual	Community engagement, discuss key concerns and solutions and discussion topic pertaining to innovation
Local Communities and competitors	No	Multiple	Continuous/ Perpetual	Health and safety related aspects (such as COVID-19 related safety measures, eye-check drives, information around road safety protocols)

LEADERSHIP INDICATORS

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

The Company has an intensive stakeholder consultation mechanism. The Board consults the stakeholders on economic, environmental, and social topics through relevant responsible functions. Feedback from stakeholders is compiled and presented to the Board.



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, we use stakeholder consultation for environmental and social topics. The Company engages with regulatory agencies such as State Pollution Control Boards for consultation on environmental projects such as rainwater harvesting and hazardous waste management. The Company has piloted the Farm Waste Plastic take back programme focussed on collecting plastic and hazardous waste from the farming communities where we operate.

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

One of our key stakeholders are customers (retail distributor)/consumers (farmers); some of them could be from the vulnerable and marginalised groups. There are occasions wherein due to fluctuating monsoon, customers/consumers are faced with economic difficulty to pay our receivables on time. In such situations the Company considers these requests for an extended payment window on a case-to-case basis and decides appropriately. Further, we also take initiatives for the development of our surrounding communities and society at large. With regard to smallholder farmers, we have provided an in-depth training on crop agronomy practices advisory, stewardship, safe and judicious use of crop protection products, responsible and safe disposal of pesticides as well as general health tips and awareness on vector control. One of our key initiatives has resulted in creating a conducive eco-system via the Better Life Farming (BLF) alliance. The alliance's agri-entrepreneurship model functions through Better Life Farming Centres that are managed by local agri-entrepreneurs. At these centres, the agri-entrepreneurs enable the transfer of technology to other smallholders on seeds, crop nutrition, drip irrigation, mulching, etc. They also deliver services such as market linkages, access to inputs and crop advisory.

Given the large concentration of smallholder farmers in the country, the Company is endeavouring to build awareness and scale up adoption of futuristic agronomic practices i.e. Regenerative agriculture. We are working across India to advance resource efficient agronomic practices, digitisation and precision farming by promoting Direct Seeded Rice, safe use of pesticides through precision spraying via drones etc.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

ESSENTIAL INDICATORS

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	1212	1212	100%	1218	1218	100%
Other than Permanent	415	415	100%	126	126	100%
Total Employees	1627	1627	100%	1344	1344	100%
Workers						
Permanent	105	105	100%	96	96	100%
Other than Permanent	3303	3303	100%	2882	2882	100%
Total Workers	3408	3408	100%	2978	2978	100%

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

Category	FY 2023-24					FY 2022-23				
	Current Financial Year					Previous Financial Year				
	Total (A)	Equal to Minimum Wage No. (B)	% (B/A)	More than Minimum Wage No. (C)	% (C/A)	Total (D)	Equal to Minimum Wage No. (E)	% (E/D)	More than Minimum Wage No.(F)	% (F/D)
Employees										
Permanent										
Male	949	0	0%	949	100%	974	0	0%	974	100%
Female	263	0	0%	263	100%	244	0	0%	244	100%
Total	1212	0	0%	1212	100%	1218	0	0%	1218	100%
Other than Permanent										
Male	339	135	40%	204	60%	93	0	0%	93	100%
Female	76	46	61%	30	39%	33	0	0%	33	100%
Total	415	181	44%	234	56%	126	0	0%	126	100%
Workers										
Permanent										
Male	95	0	0%	95	100%	90	0	0%	90	100%
Female	10	0	0%	10	100%	6	0	0%	6	100%
Total	105	0	0%	105	100%	96	0	0%	96	100%
Other than Permanent										
Male	3112	1207	39%	1905	61%	2865	1146	40%	1719	60%
Female	191	170	89%	21	11%	17	7	40%	10	60%
Total	3303	1377	42%	1926	58%	2882	1153	40%	1729	60%

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

a. Median remuneration/wages:

Type of employee	Gender	Total Number	Median remuneration/salary/wages of respective category (₹ in Million)
Board of Directors (BoD)	Male	5*	2.35
	Female	2*	2.24
Key Managerial Personnel	Male	1	6.37
	Female	0	0
Employees other than BoD and KMP	Male	946**	1.70
	Female	263	1.47
Workers	Male	95	0.26
	Female	10	0.09

*Note : *The median remuneration is for 5 male directors and 1 female director.

**The above number does not cover employee directors and KMP.

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Gross wages paid to females as % of total wages*	19.38%	18.19%

*Note: 1. For the purpose of the above calculation only permanent employees and workers (count: 1317) have been considered.

2. Gross wages = Fixed Gross Salary (excluding gratuity, provident fund, and medical insurance premium)



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

Yes

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

The Company is committed to conducting business in an ethical and lawful way and we encourage employees and third parties to raise their concerns about compliance with human rights. Employees can raise concerns or grievances initially through the management channels by whatever medium available. The Company provides different communication channels to report possible or actual compliance violations Manager/ Supervisor, Department Head, Law, Patents and Compliance Department, Compliance Officer, Internal Audit, Human Resources (for employment-related matters). The aggrieved person can also approach the Chairperson of the Audit Committee of the Company directly to report any concern. In addition to all Bayer employees, the SpeakUp Platform/Compliance-Hotline is open 24/7 to any third party who would like to report a possible compliance violation anonymously. This applies irrespective of whether the third party has a business relationship with Bayer or whether their own rights are affected. Therefore, besides customers, employees of direct or indirect suppliers, residents around local sites, trade unions and NGOs, for example, are also entitled to submit their concerns. Additionally, a location-based grievances handling mechanism is also in place (<https://www.bayer.in/en/investors/policies>).

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

	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	0		1	1	Investigation is underway
Discrimination at workplace	0	0		1	0	
Child Labour	0	0		0	0	
Forced Labour/ Involuntary Labour	0	0		0	0	
Wages	0	0		0	0	
Other human rights related issues	0	0		0	0	

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	1
Complaints on POSH as a % of female employees/workers	0.0036%	0.004%
Complaints on POSH upheld	1	1

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

In the Company, we want to foster an environment where our employees feel comfortable speaking up and living our values. The Company has a zero-tolerance policy with respect to discrimination and harassment. Employees and third parties who make complaints in good faith are protected against any form of reprisal and are always treated fairly and with respect. The colleagues who undertake such investigations are trained to keep the identity of the complainant anonymous.

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

Yes.

10. Assessments for the year:

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

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

Based on the assessments no corrective action was required.

LEADERSHIP INDICATORS

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

There has been no change in the process for addressing human rights grievances/complaints during the current financial year.

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

Bayer's Supplier Code of Conduct requires that suppliers (including tollers) respect the human rights of their employees, local communities, and vulnerable groups, treat them with dignity and respect. This includes the relevant aspects such as Child Labour Avoidance, Freedom of Association, Freely Chosen Employment, Working Time, Wages and Benefits, Non-Discrimination & Fair Treatment, Use of Security Forces, and Local Communities and Vulnerable groups. During the last year, the HSE colleagues conducted audits for key tolling operations and select Tier – 2 suppliers (suppliers of our supplier) on various topics, including the ones mentioned above. With regard to growers for our seeds business, we have implemented a governance mechanism to review practices pertaining to Wages and Benefits and Avoidance of Child Labour at our growers and seeds tollers. We introduced the practice of maintaining Labour Wage registers by the growers. From a regular oversight perspective, the Field Assistants conduct periodic assessments of the above during their visits to the growers' fields.

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

Yes.



4. Details on assessment of value chain partners:

Category	% Of value chain partners (by value of business done with such partners) that were assessed		
	Seed Tollers	Crop Protection Toller	CFAs
Child labour			
Forced/involuntary labour			
Sexual harassment			
Discrimination at workplace	54%	50%	100%
Wages			
Others – please specify			

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

No corrective actions recommended based on assessment results.

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

ESSENTIAL INDICATORS

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A) (GJ)	0	0
Total fuel consumption (B) (GJ)	0	0
Energy consumption through other sources (C) (GJ) – (Solar)	4,259.33	290.51
Total energy consumed from renewable sources (A+B+C) (GJ)	4,259.33	290.51
From non-renewable sources		
Total electricity consumption (D) (GJ)	25,653.27	29,422.90
Total fuel consumption (E) (GJ)	15,876.07	21,704.56
Energy consumption through other sources (F) (GJ)	0	0
Total energy consumed from non-renewable sources (D+E+F) (GJ)	41,529.34	51,127.46
Total energy consumed (A+B+C+D+E+F)	45,788.67	51,417.97
Energy intensity per rupee of turnover (Total energy consumption/Revenue from operations in rupees) (GJ per Million ₹)	0.90	1.00
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption/Revenue from operations adjusted for PPP) (GJ per US\$ Million)	20.55	22.91
Energy intensity in terms of physical output (GJ per MT)	4.73	2.26
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

No independent assessment by an external agency has been carried out.

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

No site has been identified as a designated consumer under Performance, Achieve and Trade (PAT).

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	62,946.02	37,229.63
(iii) Third party water	15,545.00	7,633.00
(iv) Seawater/desalinated water	0	0
(v) Others (Rainwater storage)	0	0.23
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	78,491.02	44,862.86
Total volume of water consumption (in kilolitres)	65,795.20	44,853.44
Water intensity per rupee of turnover (Total water consumption/ Revenue from operations) (kl per ₹ Million)	1.29	0.87
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP) (kl per US\$ Million)	29.52	19.98
Water intensity in terms of physical output (kl/MT)	6.79	1.97
Water intensity (optional) – the relevant metric may be selected by the entity- Specific water consumption per unit of product (kl/MT)	-	-

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

No independent assessment by an external agency has been carried out.

4. Provide the following details related to water discharged:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
(iv) Sent to third parties		
- No treatment	15.06	0
- With treatment – please specify level of treatment	26.00	9.42
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	41.06	9.42

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

No independent assessment has been carried out by an external agency.

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

All sites except Bengaluru Research and Development Centre (BRDC) have implemented a mechanism for Zero Liquid Discharge. Wastewater generated is treated and reused within the site premises, for example used for gardening purposes. At BRDC, effluent after secondary treatment is sent to third party authorised waste management agency for further treatment and disposal.

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

Parameter	Please specify unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	T/year	0.30	0.40
SOx	T/year	0.27	0.14
Particulate matter (PM)	T/year	0.62	0.16
Persistent organic pollutants (POP)	T/Year	0	0
Volatile organic compounds (VOC)	T/Year	0	0.04
Hazardous air pollutants (HAP)	T/year	0	0
Others – please specify – CO ₂	T/year	0	0

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

No independent assessment has been carried out by an external agency.

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO₂ equivalent tCO₂e	976.41	1,637.37
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 CO₂ equivalent tCO₂e	3,108.69	2,289.95

Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	tCO₂e/in ₹ Million	0.08	0.08
Total Scope 1 and Scope 2 emissions 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)	tCO₂e/US\$ Million	1.83	1.75
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO₂e/MT	0.42	0.17
Total Scope 1 and Scope 2 emission intensity (optional)– the relevant metric may be selected by the entity	tCO₂e/MT	-	-

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

No independent assessment has been carried out by an external agency.

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

Himatnagar Site: Himatnagar site signed power purchase agreement with third party to reduce GHG emissions. As a result, 171.28 tCO₂ of emissions reduced by using renewable energy (Wind & Solar) replacing electricity consumption from UGVCL.

Shamirpet Site: Several initiatives have been taken at the Shamirpet site:

- New 620kW solar plant has been installed; through this there is a GHG reduction of 583MT and generation of 711MWh power.
- Sorting automation resulted in cost savings as well as energy savings, reducing GHG emissions by 18MT/annum.
- Old dust collector and sheller have been replaced with the latest energy-efficient designs, reducing energy consumption by 10% and resulting in GHG reduction of about 9MT/annum.
- In 2024, 33kV HT power transformer has been replaced with latest IS standard model, which is about 2% energy-efficient.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total waste generated (in metric tonnes)		
Plastic waste (A)	71.90	16.76
E-waste (B)	4.47	1.24
Bio-medical waste (C)	8.70	3.58
Construction and demolition waste (D)	43.90	2,101.80
Battery waste (E)	3.74	1.70
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	252.26	265.72



Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	2,396.48	2,813.96
Total (A + B + C + D + E + F + G + H)	2,781.45	5,204.78
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations) (MT per ₹ Million)	0.05	0.10
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP) (MT per US\$ Million)	1.25	2.32
Waste intensity in terms of physical output	0.29	0.23
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	115.57	1,040.23
(ii) Re-used	2,093.14	0
(iii) Other recovery operations	59.94	0.57
Total	2,268.65	1,040.79
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	1,443.63	384.15
(ii) Landfilling	30.00	2,105.94
(iii) Other disposal operations	60.67	1,600.96
Total	1,534.30	4,091.05

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

No independent assessment has been carried out by an external agency.

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.

Processes are in place to ensure the safe disposal of products, including the disposal of obsolete/damaged inventories or waste. We aim to minimise material consumption and disposal volumes through systematic waste management. Waste reduction, segregation, safe disposal channels and economically expedient recycling processes serve this purpose. In accordance with our philosophy, all manufacturing sites are obliged to reduce waste and to dispose it safely. All manufacturing sites of the Company handle (segregation, storage, and disposal) all categories of waste in line with good environmental practices and in compliance with applicable laws and relevant conditions prescribed in authorisations given by State Pollution Control Boards/Pollution Control Committee.

- a) **Plastic:** The Company is registered as a Brand Owner and Importer and is responsible for disposal of plastic waste generated as per the Extended Producer Responsibility (EPR) guidelines. The Company is undertaking activities in compliance with various regulatory requirements for waste management; as part of this programme, the Company has appointed a recycling agency to collect plastic from the market and facilitate its safe disposal at state level incineration facilities.

- b) **E-waste:** The disposal of Bayer IT hardware and storage media is handled in a secure manner following our group-wide philosophy with regards to e-waste management. The Company has signed agreements with e-waste vendors who are registered and authorised by the government to undertake e-waste disposal in an eco-friendly manner without any adverse effect to the environment.
- c) **Hazardous:** The manufacturing locations have systems in place for segregation, safe storage and disposal of hazardous waste. The Company has a process to receive product returns from the market at the end of their shelf life as well as in case product containers are damaged. Such products are sent back to the manufacturing sites which are then further sent to the authorised hazardous waste agencies for safe disposal in accordance with the regulations and permit conditions. Additionally, autoclaved laboratory waste generated at Bengaluru Research and Development Centre (BRDC) is also sent to authorised waste vendor.
- d) **Others:** All our locations (manufacturing sites and offices) have eliminated the use of single use plastics. In addition, Shamirpet site has installed an organic waste composter to convert organic waste into manure which is then utilised in fields near the manufacturing site.
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:**

None of our operations/offices are situated in/around ecologically sensitive areas.

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.
Not Applicable.				

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

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

13. **Is the entity compliant with the applicable environmental law/regulations/guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

Yes, the Company is compliant with the applicable environmental laws/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.

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 actions, if any
1.	Water (Prevention and Control of Pollution) Act	No instances	Nil	NA



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 actions, if any
2.	Air (Prevention and Control of Pollution) Act	No instances	Nil	NA
3.	Environment Protection Act and Rules thereunder	No instances	Nil	NA
4.	The Hazardous and Other Wastes (Management and Transboundary Movement) Rules	No instances	Nil	NA
5.	The Plastic Waste Management Rules, 2016	No instances	Nil	NA
6.	The E-Waste (Management) Rules	No instances	Nil	NA
7.	The Solid Waste Management Rules	No instances	Nil	NA
8.	The Batteries (Management and Handling) Rules	No instances	Nil	NA

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:

- Name of the area** – There is no site located in areas of water stress.
- Nature of operations** – There is no site located in areas of water stress.
- Water withdrawal, consumption, and discharge in the following format:**

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater/desalinated water	0	0
(v) Others (Municipal corporations)	0	0
Total volume of water withdrawal (in kilolitres)	0	0
Total volume of water consumption (in kilolitres)	0	0
Water intensity per rupee of turnover (Water consumed/ Turnover)	0	0
Water intensity (optional) – the relevant metric may be selected by the entity (kl/MT)	0	0
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
(ii) Into Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third parties		
- No treatment	0	0
- With treatment – please specify level of treatment – (Secondary)	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0

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

No independent assessment has been carried out by an external agency.

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO ₂ equivalent tCO ₂ e	The Company is in the process of formulating its Green House Gas (GHG) inventory for Scope 3 emissions	The Company is in the process of formulating its Green House Gas (GHG) inventory for Scope 3 emissions
Total Scope 3 emissions per rupee of turnover	tCO ₂ e/₹		
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	tCO ₂ e/MT		

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

No independent assessment has been carried out by an external agency.

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

Not applicable



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

Sr. No.	Initiatives Undertaken	Details of Initiative (Web-link, if any, may be provided along with summary)	Outcome of Initiative
1	Shamirpet: 620kWp solar plant	Installed 620kW solar plant at site in May 2023	GHG reduction - 583MT Green energy generated - 711.02MW
2	Shamirpet: LPG to PNG fuel conversion of dryers	Converted all seed dryers from Liquefied Petroleum Gas (LPG) to Pressurised Natural Gas (PNG) which is a cheaper, safer and greener fuel	GHG reduction of about 90MT CO ₂ e and Cost savings of about ₹ 2.2 Million (direct & indirect) at prevailing PNG prices
3	Shamirpet: Installation of electric control system in each shelf of UT and Bio-assay incubation chambers	Automatic control of lighting in UT and Bioassay chambers reduces wastage of energy in unused sample holding bays	Reduced lighting energy consumption by up to 30% in QT lab
4	Shamirpet: Recycling of sample tips reducing waste generation	Reusing Biomek i-series 80 ul tips without losing its efficacy to minimise plastic waste	Reusing of Biomek tips thereby reducing 1,200kg CO ₂ emissions per annum

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

Yes. The Company has a Business Continuity Plan (BCP) in place and covers all its manufacturing sites and Head Office functions. While preparing the BCP, the management has considered various loss scenarios which may occur on account of disruptive events in areas such as workforce, workplace, supply and information technology. Continuity and recovery measures for each such scenario has been captured in the BCP so as to minimise the impact resulting from a disruptive event.

In addition to the BCP, the Company also has a Crisis Management Manual which defines standard procedures for notification/reporting of critical incidents and thereby ensures an efficient flow of information simultaneously to all relevant stakeholders. From an oversight perspective, the Company has a cross-functional committee of senior personnel who are responsible for handling crisis.

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

No significant adverse impact to the environment was identified as a part of assessment done at value chain partner sites.

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

7%. Additionally, audits were also conducted at sites of Tier- 2 suppliers (supplier of our raw material supplier) as part of our initiative to review our value chain partners.

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.**

We are affiliated with twenty-seven major associations through which we actively participate in the overall development of industrial landscape.

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

Sr. No.	The trade and industry chambers/associations the entity is a member of/affiliated	Reach of trade and industry chambers/associations (state/national)
1.	The Federation of Indian Chambers of Commerce and Industry [FICCI] - Agrochemicals & Seeds/Traits	National
2.	The Associated Chambers of Commerce and Industry of India (ASSOCHAM) - Agrochemicals, Seeds, ES, etc.	National
3.	Confederation of Indian Industries (CII) - Agrochemicals and Seeds/Traits and Rural Development - Bayer is a member of the committee, however, no membership in CII	National
4.	Crop Life India (CLI) - Agrochemicals	National
5.	Federation of Seed Industry of India - Seeds	National
6.	Alliance for Agri Innovations (Biotech, Gene editing, new innovative technologies)	National
7.	Public Affairs Forum of India (External Communication) – Seeds, Agrochemicals, Traits & Policy	National
8.	AgroChem Federation of India (Agrochemicals & Seeds/Traits) National Indo-German	National
9.	Chamber of Commerce - External Communication - Agrochemicals & Seeds/Traits	National
10.	PHD Chamber of Commerce & Industry	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 the authority	Brief of the case	Corrective action taken
There are no instances of adverse orders from regulatory authorities.		



LEADERSHIP INDICATORS

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

Sr. No.	Public policy advocated	Method resort for such advocacy	Whether the information is available in the public domain? (Yes/No)	Frequency of review by Board (Annually/Half yearly/Quarterly/ Other-please specify)	Web Link, if available
1.	India Ag policy overview	Industry platforms, Conferences, Roundtables, Internet	Yes	Need based	https://www.cropscience.bayer.in/Sustainable-Crop-Solutions/Our-Principles
2.	ITPGRFA synopsis (biodiversity)		https://www.bayer.com/en/sustainability/position-biodiversity		
3.	Sustainable Ag-Carbon		https://www.bayer.com/en/sustainability/sustainable-policy		
4.	Kisan drones		https://www.bayer.com/en/agriculture/article/drones-revolutionize-farmers-lives		
5.	Farmer linkages - FPO, BLF		https://www.cropscience.bayer.in/Sustainable-Crop-Solutions/Food-Chain-Partnerships		
6.	Direct Seeded Rice		https://www.bayer.in/en/thisisbayer/sustainable-rice-project		
7.	Genome editing in plants		https://www.bayer.com/en/agriculture/genome-editing		
8.	Biotech traits		https://www.bayer.com/en/agriculture/seeds-traits		
9.	ESG		https://www.bayer.in/en/development		
10.	Plastic Waste Management		https://www.cropscience.bayer.in/Sustainable-Crop-Solutions/Our-Principles		

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

ESSENTIAL INDICATORS

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
-----------------------------------	----------------------	----------------------	---	--	-------------------

We have not undertaken any projects requiring Social Impact Assessment (SIA).

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

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

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

The Company is committed to conducting business in an ethical and lawful way and we encourage employees and third parties to raise their concerns. In addition to all Bayer employees, the Compliance-Hotline is open to any third party who would like to report a possible compliance violation. This applies irrespective of whether the third party has a business relationship with Bayer or whether their own rights are affected. Therefore, besides customers, employees of direct or indirect suppliers, residents around local sites, trade unions and NGOs, for example, are also entitled to submit their concerns.

SpeakUp Platform/Compliance Hotline is available 24/7 for raising grievances for internal/external stakeholders. Additionally, a location-based grievances handling mechanism is also in place (<https://www.bayer.in/en/investors/policies>)

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

	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Directly sourced from MSMEs/small producers*	10%	9%
Directly from within India	45%	44%

*Note: 1. We have revisited our MSME tagging for the financial year (FY) 2023-24. Categorisation of certain MSME suppliers has undergone change compared to the previous financial year (FY) 2022-23

2. Growers have been included in calculation for the current financial year (i.e. factoring in percentage of input material directly sourced from small producers)

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 (places categorised as per RBI classification system – rural/semi-urban/urban/metropolitan)

Location	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Rural	15%	15%
Semi-urban	6%	6%
Urban	17%	17%
Metropolitan	62%	62%

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Correction action taken
We have not undertaken any projects requiring Social Impact Assessment (SIA).	

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 (₹)
1.	Maharashtra	Osmanabad	23,031,173
2.	Chhattisgarh	Narayanpur, Kondagaon	16,939,136
3.	Jharkhand	Latehar, Dumka, Lohardaga	16,939,136
4.	Madhya Pradesh	Barwani, Kondwa	15,720,728
5.	Karnataka	Raichur	15,445,769
6.	Bihar	Araria, Katihar	13,008,954
7.	Andhra Pradesh	Vizianagaram, Visakhapatnam	9,072,314
8.	Odisha	Rayagada	7,310,445
9.	Uttar Pradesh	Bahraich	5,423,549

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

No, currently there is no Preferential Procurement Policy in place. The Preferential Procurement Policy is part of the procurement roadmap.

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

No.

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

No.

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)	Benefits shared (Yes/No)	Basis of calculating benefits share
Not applicable				

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

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

6. Details of beneficiaries of CSR Projects.

Sr. No.	CSR Project	No. of persons benefited from CSR Projects as on March 31, 2024	% of beneficiaries from vulnerable and marginalised groups
1.	Strengthening and Nurturing FPO's (Farmer Producer Organisations) and providing holistic solutions	25,776	100%
2.	Comprehensive Telemedicine solutions providing quality healthcare for rural communities	1,76,526	100%
3.	Promoting Science Education through adoption of ATLs (Atal Tinkering Labs)	23,612	60%

Sr. No.	CSR Project	No. of persons benefited from CSR Projects as on March 31, 2024	% of beneficiaries from vulnerable and marginalised groups
4.	MEDHA - Fellowship programme for pursuing higher studies in Life Sciences	122	100%
5.	Enabling Livelihood through Skilling in Manufacturing	100	100%
6.	Enabling Livelihood through Skilling in Healthcare	750	100%

PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN RESPONSIBLE MANNER

ESSENTIAL INDICATORS

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

The Company is committed to conducting business in an ethical and lawful way and we encourage employees and third parties to raise their concerns whenever required. Consumers can inform their complaints/provide their feedback through a toll-free number on Bayer's national helpline number 'HELLO BAYER'. These calls are answered by local agri-experts who are trained in multiple Indian languages. Further, there is an email id customercare@bayer.com where consumers can record their complaints. Call Centres, after receiving the complaints divert the same to the Front-End Commercial teams for appropriate resolution. In addition, the Company has a SpeakUp Platform/Compliance-Hotline that is open 24/7 to any third party who would like to report a possible compliance violation anonymously. (<https://www.bayer.in/en/investors/policies>).

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

Information related to	As a percentage to total turnover
Environment and social parameters relevant to product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	FY 2023-24 Current Financial Year		Remarks	FY 2022-23 Previous Financial Year		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
Data privacy	0	0		0	0	
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	



	FY 2023-24		Remarks	FY 2022-23		Remarks
	Current Financial Year			Previous Financial Year		
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
Unfair Trade Practices	0	0		0	0	
Others (Specifications, Labelling, and Packaging)	871	-	- 4 for product related topics - 4 quality related complaints - 863* covering seed complaints on germination, crop stage problems and unavailability. Also covers product performance for crop protection products	7	7	- 7 for product liability

*Note: Complaints and grievances received from consumers through customer care call centre, emails, and Online Reputation Management team (social media channels).

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

	Number	Reason for recall
Voluntary recalls	0	There have been no product safety related recalls in FY 2023-24.
Forced recalls	0	

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

Yes. For Data Privacy and Information Security, the Company has respective policies in place. Following is the weblink: <https://www.bayer.in/en/investors/policies>

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

No corrective actions were taken as the Company did not have any instances of product recall due to safety or cyber security or data privacy issues related to customers.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches** – 1 instance of data breach reported; pertaining to farmer data in Smallholder Farming tool
- Percentage of data breaches involving personally identifiable information of customers** – Nil, no direct impact for BCSL customers
- Impact, if any, of the data breaches** – No impact on account of the breach

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

Information for our Products and some of our Services is available on www.cropscience.bayer.in

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

The Company takes constructive steps for educating consumers about product safety and responsible usage. Multiple protocols are followed as per law and information is provided to the consumers on a timely basis. Packaging of our products is done as per the Indian Institute of Packaging (IIP) requirement, Material Safety Data Sheet (MSDS), Tremcards and labels are provided to customers. In addition, SOPs for safe usage and handling of materials as well as brochures are available which mention HSE requirements.

Consumers are able to access digitised versions of product information in their preferred languages by scanning the QR code of product labels. The Company, through its field force conduct safety briefings informing the consumers about the usage of PPEs and product handling. Since 2016, the Bayer Safe Use Ambassador programme aimed at creating trainers for safe use products has been in place at various state agricultural universities. From dissemination of information perspective, there is a YouTube channel which provides safe use information in dramatised SOP versions in eight languages. The Company has got regulatory approval with regard to usage of drones for spraying crop protection products which would enable minimalistic human contact and is in line with recommended stewardship guidelines.

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

The Company is in regular touch with the customers/consumers and any disruption in the supply/service of product is communicated through our distributors/retailer.

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)

a. As part of label information, we are providing additional information related to Resistance Management for most of our products. The information is printed in the form of internationally accepted/followed Mode of Action (MoA) based icon and the statements in the Direction for use (DFU) which is an integral part of the product label. We do share additional recommendations for successful usage via field teams and via FarmRise.

b. Yes, we undertake different surveys for customer satisfaction and perceptions related to our products. This is only done for the top products.