

Annexure IV



Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of listed entity

1.	Corporate Identity Number (CIN) of the Company	L31402AP1985PLC005305
2.	Name of the Company	Amara Raja Energy & Mobility Limited
3.	Year of Incorporation	1985
4.	Registered Office Address	Renignuta-Cuddapah Road, Karakambadi, Tirupati, Andhra Pradesh – 517520.
5.	Corporate Address	TERMINAL A, 1-18/1/AMR/NR, Nanakramguda, Gachibowli, Hyderabad – 500032.
6.	Email Address	investorservices@amararaja.com
7.	Telephone	040-23139000
8.	Website	http://www.amararajaeandm.com
9.	Financial Year Reported	2024-2025
10.	Name of the Stock Exchanges where shares are listed	National Stock Exchange of India Limited (NSE) and BSE Limited (BSE)
11.	Paid-up Capital	18,30,25,364 Equity shares of ₹1/- each
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Prashant Tiwari Email - pt1@amararaja.com Phone: 040-23139000
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis
14.	Name of assurance provider	Bureau Veritas India Private Limited
15.	Type of assurance obtained	Reasonable Assurance

II. Products/Services

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of turnover of the Company
1	Manufacturing	Manufacturing of Batteries for Automotive and Industrial applications	84.43
2	Trading	Trading of Batteries for Automotive and Industrial applications	11.90

17. Products/Services sold by the Company (accounting for 90% of the turnover)

Sl. No.	Product/Service	NIC Code	% of total turnover contributed
1	Batteries for Automotive and Industrial applications	27201	84.43
2	Trading of Batteries for Automotive and Industrial applications	27201	11.90

III. Operations**18. Number of locations where plants and/or operations/offices of the Company are situated:**

Location	Number of plants	Number of offices	Total
National	9	23	32
International	0	0	0

19. Markets served by the Company**a. Number of locations**

Locations	Number
National (No. of States)	Present across PAN India through franchisees and dealers
International (No. of Countries)	60+ countries

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

13%

c. Types of customers

ARE&M is a prominent player and technology leader in India's energy storage sector, serving a diverse and expansive customer base. The Company manufactures a wide range of high-performance lead-acid batteries catering to both industrial and automotive applications.

Through an extensive retail network, ARE&M distributes automotive and home UPS/inverter batteries and lubricants under well-recognised brand names including Amaron®, PowerZone®, Quanta®, Power Stack®, Amaron Volt™, Amaron Brute™, Amaron Sleek™, and Amaron Elito™. These products are preferred by customers across sectors such as:

- Telecom (including both service providers and tower companies)
- Uninterruptible Power Supply (UPS) systems
- Indian Railways
- Motive power and material handling
- Power utilities and other industrial applications

ARE&M also maintains strategic OEM partnerships with leading automobile manufacturers and supplies private-label batteries to several well-known brands. In addition to its strong domestic presence, the Company exports its products to numerous countries across the Indian Ocean Rim, reinforcing its vision of becoming a globally respected leader in energy storage solutions.

IV. Employees**20. Details as at the end of Financial Year****a. Employees and workers (including differently abled):**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	2588	2363	91	225	9
2.	Other than Permanent (E)	44	39	89	5	11
3.	Total employees (D + E)	2632	2402	91	230	9
WORKERS						
4.	Permanent (F)	7608	6485	85	1123	15
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total workers (F + G)	7608	6485	85	1123	15

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	3	3	100	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	3	3	100	0	0
WORKERS						
4.	Permanent (F)	37	36	97	1	3
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total workers (F + G)	37	36	97	1	3

21. Participation/Inclusion/Representation of Women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors*	6	1	17
Key Management Personnel	2	0	0

* Excluding Ms. Radhika Shapoorjee, who was appointed as an Additional Director categorised as Independent w.e.f. May 22, 2025.

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

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	10.96	7.22	10.65	13.25	8.08	13.11	15.10	15.34	15.12
Permanent Workers	7.08	7.69	7.17	10.63	8.31	9.6	8.86	6.68	8.64

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

Sl. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether Holding/Subsidiary/Associate/Joint Venture	% of shares held by the Company	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the Company (Yes/No)
1	Amara Raja Batteries Middle East (FZE) (ARBME)	Wholly owned subsidiary	100%	No
2	Amara Raja Circular Solutions Private Limited (ARCS)	Wholly owned subsidiary	100%	No
3	Amara Raja Advanced Cell Technologies Private Limited (ARACT)	Wholly owned subsidiary	100%	No
4	Amara Raja Power Systems Limited (ARPS)	Wholly owned subsidiary	100%	No

VI. CSR Details

- 24.** (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **Yes**
- (ii) Turnover (in ₹): **12404.89 crores**
- (iii) Net worth (in ₹): **7378.27 crores**

VII. Transparency and Disclosure Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No) (If yes, then provide web link for grievance redressal policy)	FY 2024-25			FY 2023-24		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0		0	0	
Investors (other than shareholders)	Yes	0	0		0	0	
Shareholders	Yes (https://www.amararajaeandm.com/Investors/investors-contact)	9	9		9	0	
Employees and workers*	Yes	179	6		228	0	
Customers**	Yes	11	4		19	17	
Value Chain Partners	Yes	0	0		0	0	

* Incorporated within these figures are the valuable proposals received concerning safety enhancements and improvements in the workplace in safety committee meetings and other forums.

** Only includes complaints lodged in consumer forums

Community

A formal process is in place to manage grievances raised by communities in relation to both internal operations and activities conducted by contractors. The system ensures that all feedback is addressed in a culturally sensitive, respectful, and timely manner.

- Community feedback is actively solicited by CSR personnel
- All grievances are acknowledged, assessed, and responded to within defined timelines
- Escalation mechanisms are available for unresolved issues
- The process includes investigation, resolution, and communication of outcomes

Investors and Shareholders

ARE&M has implemented a robust mechanism to address grievances from investors and shareholders. This includes:

- A dedicated investor relations team
- Structured grievance redressal processes compliant with SEBI regulations
- Prompt acknowledgment and resolution of queries related to financial performance, disclosures, and shareholder rights

Employees and Workers

A formal grievance redressal system exists for employees and workers, enabling them to express concerns without fear of retaliation.

- Annual communication meetings with senior leadership create an open forum for dialogue
- Employees can also raise issues through internal HR processes and designated grievance channels

Customers

The Company provides multiple accessible channels for addressing customer complaints related to product quality, service, warranty, and general queries.

- Customers can register complaints through a dedicated digital platform or the “Amaron Konnekt” mobile app
- A 24x7 customer helpline is available to ensure continuous support and fast-tracked resolution

Value Chain Partners (Suppliers, Distributors, Channel Partners)

Grievances from value chain partners are managed in alignment with ARE&M’s Supplier Code of Conduct and the terms of individual contracts.

- Regular interactions such as the Annual Channel Partners Meet provide a platform for open dialogue
- Issues raised are escalated to appropriate decision-makers and resolved in a structured and timely manner

26. Overview of the Company’s material responsible business conduct and sustainability issues pertaining to environment and social matters that present a risk or an opportunity to the business of the Company, rationale for identifying the same approach to adapt or mitigate the risk along with its financial implications, as per the following format:

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Occupational Health and Safety	Risk	Affects the basic right to life and well-being; legal obligations under statutes like the Factories Act.	ISO 45001 certified OH&S systems, health services at all sites, medical insurance, high-injury response provisions.	Negative
2	GHG Emission Management and Climate Change	Risk / Opportunity	Risk Evolving emissions regulations pose risks; opportunity in reducing carbon footprint Opportunities Improving efficiency, and tapping into lithium-ion battery market.	GHG accounting (GHGP, ISO 14064), energy efficiency projects, use of solar energy, ISO 50001 certification.	Negative / Positive
3	Business Ethics	Risk	Ethical misconduct can lead to legal consequences, reputational harm, and stakeholder distrust.	Robust Code of Conduct, regular ethics training, and an effective whistleblower mechanism.	Negative
4	Resource Efficiency and Circularity	Risk	Natural resource scarcity and raw material supply chain disruptions elevate costs and operational risks.	Circular economy models, increased use of recycled lead, R&D for lead optimization, local sourcing; new recycling plant under ARCS.	Negative

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Product Stewardship	Opportunity	Meeting growing consumer demand for environmentally friendly and sustainable products.	-	Positive
6	Talent Attraction and Retention	Opportunity	Attracting and retaining talent boosts innovation, growth, and organizational performance.	-	Positive
7	Corporate Governance	Opportunity	Robust governance enhances transparency, accountability, and stakeholder confidence.	-	Positive
8	Innovation and R&D	Opportunity	Innovation fosters competitive edge, product development, and market expansion.	-	Positive
9	Diversity, Equity, Inclusion & Belongingness	Opportunity	Diverse teams enhance creativity, decision-making, and business performance.	-	Positive
10	Supply Chain Management	Risk	Supply chain disruptions impact delivery timelines, costs, customer satisfaction, and brand reputation.	Optimised sourcing, strong supplier relationships, cost-saving strategies.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes										
1.	a. Whether the Company's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	-	Yes	Yes
	c. Weblink of the policies, if available	ARE&M has the following polices and can be located at web link <ul style="list-style-type: none"> • Policy on Prevention of Sexual Harassment • No harassment at workplace Policy • Equal Opportunity for employment & diversity Policy • Discrimination & equal opportunities Policy • Archival Policy • Corporate Social Responsibility Policy • Nomination and Remuneration Policy • Code Of Conduct for Directors and Senior Management Personnel • Vigil Mechanism/ Whistle Blower Policy • Dividend Distribution Policy • Code of Fair Disclosure • Materiality Policy • Policy on dealing with Related Party Transactions • Policy on determination of material subsidiary • Health, Safety & Environment Policy • Board Diversity Policy • Supplier Code of Conduct • Dividend Distribution Policy • Anti-Bribery & Anti-Corruption • Human Rights Policy • Community Grievance Management • Employee Grievance Management https://www.amararajaeandm.com/Investors/corporate-governance-policies								
2.	Whether the Company has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
3.	Do the enlisted policies extend to the Company's value chain partners? (Yes/No)	Yes. ARE&M extends its governance and ethical standards to its supply chain through a dedicated Supplier Code of Conduct, ensuring that value chain partners align with the Company's environmental, labour, and ethical expectations.								
4.	Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by the Company and mapped to each principle.	ARE&M adopts and complies with the following national and international standards. <ul style="list-style-type: none"> • ISO 9001: Quality Management Systems (QMS) • ISO 14001: Environmental Management Systems (EMS) • ISO 45001: Occupational Health and Safety Management Systems (OH&S) • IATF 16949: Quality Management Systems specifically in the automotive industry • ISO 50001: Energy Management Systems (EnMS) ARE&M also undergoes regular internal and external audits to assess and enhance the effectiveness of its management systems and policies.								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
5. Specific commitments, goals and targets set by the Company with defined timelines, if any.	<p>The baseline and target year for the objectives below are FY 2024-25 & FY 2025-26 respectively.</p> <p>Energy and Carbon</p> <ul style="list-style-type: none"> • Increase carbon intensity (scope 1 and 2 emissions) by 8.13%*. • Reduce energy intensity by 1.5%. <p>Water</p> <ul style="list-style-type: none"> • Reduce specific freshwater consumption by 8%. <p>Circular Economy</p> <ul style="list-style-type: none"> • Reduce waste intensity by 7%. • Reduce waste to landfill by 60%. • Increase recycled Lead & Lead Alloys in production to 86%. • Increase recycled Polypropylene Copolymer in production to 15%. • Meet EPR target for Lead Acid Battery as defined in BWMR, 2022. <p>Life Cycle Assessment</p> <ul style="list-style-type: none"> • Complete Internal Life Cycle Assessments for 50% SKU designs. <p>Safety and Occupational Health</p> <ul style="list-style-type: none"> • Continue to be a zero-fatality organization. • Reduce LTIFR by 6%. • Complete Defensive Driving Training for 80% Employee • Exit the year with an overall 60% score in Critical Safety standards • Initiate leadership safety audits – one per leader every quarter <p>People</p> <p>Improve Gender diversity within the organization to 13.75%.</p> <p>Communities</p> <ul style="list-style-type: none"> • Construction of Central Kitchen at Diguvamagham Education Complex. • Construction of High School and Senior Secondary School (G+3) Expansion • STP facility at Educational Complex Diguvamagham • Dining Hall & Study Hall - Facility for Students at Petamitta • Development of Infrastructure facilities at Diguvamagham Educational Complex BT Road & Drain, Storm water drain • Support and Maintenance of Schools (ARES-Amara Raja Educational Society operations) – Maintenance & Purchase of School Buses <p><i>*under a 'do nothing' scenario, our carbon intensity is projected to increase by 12%–13% due to capacity expansion of the energy-intensive Tubular Battery plant. However, with planned energy efficiency initiatives, enhanced metering, and greater use of renewable energy, we aim to restrict the increase to 8.13%.</i></p>								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
6. Performance of the Company against the specific commitments, goals and targets along with reasons, in case the same are not met.	<p>ARE&M has continued significant progress in its sustainability initiatives*:</p> <p>Renewable Energy: The Company has increased its reliance on renewable energy sources, such as solar power. Currently, renewable energy accounts for 26.91% of the overall energy mix.</p> <p>Energy Conservation: The Company's energy conservation measures have led to a 6.57% decrease in energy intensity.</p> <p>Carbon Emissions: There has been 8.27% decrease in emission intensity.</p> <p>Recycled Lead Usage: The Company has used recycled lead for 85.32% of all lead consumed, leading to avoided abiotic depletion.</p> <p>Recycled Polypropylene Copolymer usage: The Company has used recycled Polypropylene Copolymer for 11.35% of all Polypropylene Copolymer consumed.</p> <p>Battery recycling collection rate: Overall EPR liability as defined under BWMR, 2022 has been met.</p> <p>Waste Intensity: Waste intensity has been reduced by 10.72%.</p> <p>Water Conservation: Zero Liquid Discharge systems have been commissioned at all facilities, leading to an increase in the effluent recycling rate and a reduction in freshwater consumption. Rainwater harvesting structures have been developed for the collection and usage of rainwater as an alternative source, replacing freshwater withdrawn from surface and ground sources. Due to these initiatives, water intensity has decreased by 18.34% and achieved Water Positivity of 11.94.</p> <p>Safety & Occupational Health: ARE&M has maintained its status as a zero-fatality organization throughout the year. The Company has initiated Behaviour Based Safety (BBS) programme and quarterly assessment of critical risks. Due to these initiatives the LTIFR has reduced from 0.93 in FY 2023-24 to 0.40 in FY 2024-25.</p> <p>Diversity: The gender diversity at ARE&M currently stands at 11.59%. Diversity targets are included in the business score cards and KRAs of Key Leaders. Organization wide sensitization workshops have been conducted.</p> <p>Community Projects: Completed the Construction of accommodation hall for NCC boy's cadets, Veterinary hospital, milk collection center and Deployment of Smart Classrooms in schools.</p> <p><i>(*Targets for FY 2024-25 were established excluding sustainability data of Battery Component division which was acquired in February 2024. Hence, Performance against targets mentioned above have been measured by excluding sustainability data of Battery Component division.)</i></p>								

Governance, leadership and oversight

7. Statement by Director, responsible for the Business Responsibility Report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)
At Amara Raja, we believe that true progress lies in balancing the 3Ps – People, Planet, and Profits. Sustainability is deeply embedded in our business strategy, and I take complete ownership for driving our performance across the group.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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In FY2025, we made strong progress across key pillars of our sustainability roadmap:

- We remain committed to our Net Zero Plan, targeting a 30% absolute reduction in Scope 1 & 2 emissions by FY 2026-27 (baseline: FY 2021-22). So far, we've achieved a 19% reduction in absolute emissions and a 43% reduction in emission intensity. Our renewable energy capacity stands at 67 MW, accounting for over 25% of our energy use. While process changes and the upcoming TBD plant may temporarily impact emissions, we continue to drive energy efficiency and expand RE sourcing to stay on track.
- On water, we achieved 12x water positivity during the year through a combination of Zero Liquid Discharge (ZLD) systems, rainwater harvesting reservoirs, and community water restoration efforts such as check dams and ponds. We also achieved a 28% reduction in absolute water consumption and a 60% reduction in water intensity, compared to the FY 2021-22 baseline.
- Our commitment to circularity is reflected in Amara Raja Circular Solutions, which now operates India's largest greenfield lead-acid battery recycling plant with eventual capacity of 1.5 LTPA. We currently recycle 94% of our manufacturing waste, and over 85% of our key raw materials (lead and alloys) come from recycled sources. We've reduced waste intensity by 34% over FY 2021-22, and by FY 2026-27, we aim to become a zero landfill organization, enabled by paddle dryers for ETP sludge and MEE salts, and co-processing of other residual waste.
- We are integrating Life Cycle Assessment (LCA) into both new and existing products, with a goal to cover 50% of all SKUs during the year.
- Our supplier engagement programme included on-site sustainability assessments at 18 critical supplier locations, capability-building sessions, and a Supplier Summit to share best practices and recognise top performers.
- We've repositioned Occupational Health as a strategic pillar, with the launch of the Personal Vitality Program—a data-driven approach to monitor employee health and proactively promote active lifestyles and preventive interventions so our people can live healthier and get more from life.
- We continue to maintain zero fatalities and have achieved a 49% reduction in LTIFR over FY 2021-22. Over 3,900 employees across the group have been trained in Defensive Driving Techniques (DDT). Safety performance is now reviewed quarterly and integrated into the Sustainability Index, which feeds into our Balanced Scorecard.
- On governance, we are aligning with ISO 27001 for information security and are rolling out the Amara Raja Group Sustainability Framework to harmonise ESG implementation across all group companies.

Our efforts have earned external recognition:

- CDP 'B' Rating for Climate Action
- S&P CSA score improved from 28 to 74 – ranked #1 in India, #2 in Asia Pacific, #6 globally in our sector
- NSE ESG rating of 69, ahead of several peers and customers
- Awards include the ICAI Sustainability Reporting Award, FE Green Sarathi for Climate Leadership, CII CAP 2.0° Resilience Award, and the Arogya World Platinum Healthy Workplace Award

As we look ahead, our focus is on decoupling growth from emissions, strengthening safety performance, especially in off-work and road safety, advancing Diversity, Equity & Inclusion (DEI), embedding best sustainability practices across subsidiaries, and expanding sustainability integration into our supplier ecosystem and franchisee networks.

We remain committed to accelerating impact, building resilience, and creating long-term value for our business, people, and the planet.

8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	The implementation and oversight of business responsibility policies at ARE&M are led by a dedicated leadership team, chaired by Mr. Jayadev Galla, Chairman, Managing Director & CEO. ESG-related matters are reviewed regularly at leadership and Board-level meetings, reinforcing executive accountability and strategic focus.
9.	Does the Company have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. ARE&M has constituted an Executive Sustainability Committee, which is responsible for decision-making and oversight of sustainability-related issues. The committee is chaired by Mr. Harshavardhana Gourineni, Executive Director, and includes other key C-suite executives. It meets periodically to evaluate progress, address implementation gaps, and drive the sustainability agenda forward.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
<p>Core Responsibilities of the Executive Sustainability Committee:</p> <ul style="list-style-type: none"> Define and monitor sustainability KPIs across operations Review and evaluate sustainability initiatives, both existing and proposed Strengthen sustainability competencies within the organization through training and trend analysis Conduct benchmarking exercises to bring external, customer, and industry perspectives Develop and implement the ARE&M Sustainability Framework and Assurance Protocol 									

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																		
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances																		

In terms of performance against policies and subsequent actions, ARE&M conducts internal reviews of its policies either periodically or as required. These reviews are carried out by various personnel including Functional Heads, Business Heads, and Executive Directors. During these assessments, the effectiveness of the policies is evaluated, and any necessary modifications are implemented.

ARE&M is compliant with all applicable regulations

11 Description of Main Activity	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Has the entity carried out independent assessment /evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.									

Yes. ARE&M has strategically partnered with renowned certification bodies to carry out a thorough evaluation of its policies and procedures. Esteemed third-party agencies such as TUV NORD and Bureau Veritas conduct these rigorous assessments, ensuring the company's operations consistently meet the highest standards of excellence.

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principle material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

While ARE&M currently does not have a standalone Public Advocacy Policy, it actively engages in advocacy efforts that are material to its business and the broader energy storage industry.

Advocacy platforms and associations include:

- Indian Battery Manufacturing Association (IBMA)
- Auto Component Manufacturers Association (ACMA)
- Confederation of Indian Industry (CII)
- Recycling and Environment Association of India
- United Nations Global Compact (UNGC)
- World Economic Forum (WEF)

ARE&M also collaborates regularly with statutory and regulatory authorities to shape policy discourse and regulatory frameworks relevant to its sector.

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	3	Environment Social & Governance,	100
Key Managerial Personnel	3	Cyber Security & Enterprise Risk Management	100
Employees other than Board of Directors and KMPs	534	Trainings related to Functional, Technical, Soft skills, QHSE, ESG,	100
Workers	399	CI&L, TPM, EnMS & Wellness programmes to enhance the employee skills n competencies to perform better and promote health and wellness	100

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

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

Penalty/ Fine

Settlement

Compounding fee

NIL

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

Imprisonment

Punishment

NIL



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

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

4. Does the Company 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, ARE&M has implemented a comprehensive Anti-Corruption and Anti-Bribery Policy aimed at preventing, detecting, and addressing any form of unethical or fraudulent business conduct. The Company is committed to operating with the highest standards of integrity, honesty, and ethical behavior, both in India and globally. This policy is applicable to all employees, directors, and associates of ARE&M and is formally integrated into the onboarding process for all new hires.

Web link to the policy: <https://www.amararajaeandm.com/Investors/DownloadPolicyPDF/30?name=Anti-Bribery%20&%20>

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

	FY 2024-25	FY 2023-24
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. Details of complaints with regard to conflict of interest

	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

NIL

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

	FY 2024-25	FY 2023-24
i) Number of days of accounts payables	45.44	40.80

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

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0.35%	0.33%
	b. Number of trading houses where purchases are made from	11	16
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	99.99%	98.61%
Concentration of Sales	a. Sales to dealer / distributors as % of total sales	64.65%	63.26%
	b. Number of dealers / distributors to whom sales are made	2146	2140
	c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	11.31%	10.82%
Related Party Transactions	a. Purchases (Purchases with related parties as % of Total Purchases)	10.75%	7.88%
	b. Sales (Sales to related parties as % of Total Sales)	0.38%	0.4%
	c. Loans & advances given to related parties as % of Total loans & advances	20.16%	48.2%
	d. Investments in related parties as % of Total Investments made	79.26%	57.71%

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
5	<p>The following topics were covered:</p> <ul style="list-style-type: none"> • ISO 14001 Awareness • ISO 45001 Awareness • POSH Awareness • ESG Data sheet & target setting • UNGC Principles • Supplier Code of Conduct and the Sustainable Sourcing Policy. • The topics covered ensured a comprehensive understanding of our approach to sustainability and responsible sourcing practices. 	73.39%

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. ARE&M has established a comprehensive Code of Conduct for its Board of Directors and Senior Management Team, incorporating clear guidelines to identify, prevent, and address conflicts of interest. Everyone subject to this Code is expected to act with honesty, integrity, and transparency, reinforcing ARE&M's core values and effectively mitigating the risks linked to potential conflicts. Please refer to policy at: <https://www.amararajaeandm.com/Investors/DownloadPolicyPDF/14?name=CODE%20OF%20CONDUCT%20FOR%20DIRECTORS%20AND%20SENIOR%20MANAGEMENT%20PERSONNEL>



PRINCIPLE 2:

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

Essential Indicator:

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

Segment	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
R & D	70%	64%	Reduction in hazardous waste generation, conservation of natural resources, resource use efficiency, reduction in GHG emissions, conservation of water resources, lessening dependence on fossil fuels for mobility, lowered vehicular pollution, fostering a safe and healthy working environment, increased end-user satisfaction with products, increasing safety and reliability of products.
Capex	1.54%	2.37%	

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

Yes

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

ARE&M is implementing its Sustainable Procurement Policy across all suppliers, vendors, and input materials. The policy encompasses a wide range of sustainability criteria, including:

- Ethical practices and business integrity
- Human rights and social responsibility
- Health, safety, and environmental protection
- Local community engagement and development
- Promotion of green products and processes
- Adherence to quality, GMP (Good Manufacturing Practices), and legal compliance

This approach underscores the commitment to sustainability and responsible business practices. It is a testament to the dedication towards fostering a sustainable and ethical business environment.

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.**

(a) Plastics (including packaging)	In compliance with the Extended Producer Responsibility (EPR) regulations, ARE&M has developed and submitted an EPR Action Plan to the Pollution Control Board. The company is registered as a Brand Owner, which enables it to responsibly manage the end-of-life disposal of Multilayered Plastic (MLP) and other packaging waste generated by its products. The EPR framework ensures that plastic waste is tracked, collected, and processed in alignment with environmental compliance standards.
(b) E-waste	The company is registered as a Brand Owner, which enables it to responsibly manage the end-of-life disposal of HUPS products.

(c) Hazardous waste	<p>The company has instituted a comprehensive closed-loop system for managing lead-based hazardous waste generated from battery use:</p> <ul style="list-style-type: none"> • Old batteries are collected from dealers and customers across India and are refurbished or safely recycled. • ARE&M partners with certified third-party recyclers for smelting and material recovery. • Through its participation in the Battery Waste Management Rules (BWMR) Project initiated by the Government of India, the company educates end users on safe disposal through messaging on warranty cards. • Recycled lead currently accounts for 85% of total lead used in new battery production. • To enhance circularity, ARE&M has established a dedicated lead recycling facility in Cheyyar, Tamil Nadu via its subsidiary ARCS. <p>This process ensures a high degree of resource efficiency, compliance, and environmental protection.</p>
(d) other waste.	No other significant waste streams have been identified.

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

Yes, the company has developed a formal Extended Producer Responsibility (EPR) Plan, which has been duly submitted to the Pollution Control Board. This plan is fully aligned with the company's integrated waste management strategy and complies with all relevant regulations.

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.
27201	Automotive Battery (40B20)	3.66%	Cradle to grave	Yes	No
27201	Industrial Battery (2v, 600 Ah)	5.88%	Cradle to grave	Yes	No

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

Name of Product / Service	Description of the risk / concern	Action Taken
Automotive Battery 40B20 Industrial Battery 2V, 600 Ah	Abiotic Depletion (ADP fossil): It is a measure of the use of non-renewable sources as energy for the product lifecycle. The risk essentially flags the dependency of the product lifecycle on non-renewable sources of energy which is concentrated in the product production phase	<p>Increasing the use of renewable energy sources such as solar power at our production sites.</p> <p>Development of captive solar power capacity at our plant locations.</p> <p>Use of recycled lead to the tune of 85% of all lead consumed leading to avoided abiotic depletion.</p> <p>Our energy conservation initiatives have resulted in decrease in our Energy intensity.</p>

Name of Product / Service	Description of the risk / concern	Action Taken
	Global Warming Potential (GWP 100 yrs.)- It is a measure of the amount of GHG emissions as a result of the product lifecycle. The risk flags the contribution of the product in global warming or climate change which is concentrated in the product production phase	Increasing the use of renewable energy sources such as solar power at our production sites Development of captive solar power capacity at our plant locations Our energy conservation initiatives have resulted in decrease in our Energy intensity
	Blue-water consumption: It is a measure of the amount of blue-water (freshwater from surface & ground sources) consumed during the product lifecycle essentially providing us with a footprint of the product. The risk flags the potential scarcity of blue water that can result from excessive consumption during the product life cycle mostly concentrated in the production phase	Zero Liquid Discharge systems commissioned at all our facilities leading to an increase in effluent recycling rate & reduction in freshwater consumption Rainwater harvesting structures for the collection & usage of rainwater as an alternative source replacing freshwater ETP optimization done to reduce the amount of auxiliary water required for ETP operations

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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 (By weight)	Recycled or re-used input material to total material	
	FY 2024-25	FY 2023-24
Recycled Lead	85.32	83.20
Recycled plastics	11.35	10.76

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 2024-25			FY 2023-24		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Hazardous waste (Batteries)	-	136286	-	-	113495	-

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
Used Batteries	Automotive - 78%, Industrial - 47% (As per BWMR, 2022)

**PRINCIPLE 3:**

Business should respect and promote the wellbeing of all employees, including those in their value chains

Essential Indicator:**1. A. Details of measures for the well-being of employees:**

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	2,363	2,363	100	2,363	100	NA	NA	2,363	100	2,363	100
Female	225	225	100	225	100	225	100	NA	NA	225	100
Total	2,588	2,588	100	2,588	100	225	8.69	2,363	91.3	2,588	100
Other than Permanent employees											
Male	39	39	100	39	100	NA	NA	39	39	39	100
Female	5	5	100	5	100	5	100	NA	NA	5	100
Total	44	44	100	44	100	5	11.36	39	88.64	44	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	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	6485	6485	100	6485	100	NA	NA	6485	100	6485	100
Female	1123	1123	100	1123	100	1123	100	NA	NA	1123	100
Total	7608	7608	100	7608	100	1123	14.76	6485	85.24	7608	100
Other than Permanent Workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

	FY 2024-25	FY 2023-24
Cost incurred on wellbeing measures as a % of total revenue of the company	0.075%	0.061%

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

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	YES	100	100	YES
Gratuity	100	100	YES	100	100	YES
ESI	5.4	77.50	YES	7.9	80	YES

3. Accessibility of workplaces

Are the premises/offices of the Company 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 Company in this regard.

Amara Raja Energy & Mobility Ltd. (ARE&M) is committed to fostering an inclusive and accessible workplace for all employees and workers, irrespective of physical abilities. In alignment with the Rights of Persons with Disabilities Act, 2016, the company ensures that its premises are increasingly accessible.

As part of this commitment, ARE&M is actively enhancing its facilities by introducing accessibility-oriented amenities at its plants and office locations. These efforts reflect the company's ongoing focus on building a diverse, equitable, and inclusive work environment.

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

ARE&M upholds a strong commitment to its Equal Opportunity Policy, in full compliance with the Rights of Persons with Disabilities Act, 2016. The company ensures that all qualified individuals are considered for employment and advancement based solely on merit, without any discrimination based on:

- Physical or mental ability
- Caste, creed, gender, race, color, or religion
- Socioeconomic background or personal identity

The company's Human Resources recruitment policies and selection processes are designed to provide equal access to opportunities for all, including persons with disabilities.

The Equal Opportunity Policy is publicly available at the following web link: <https://www.amararaja.com/code-of-ethics/>

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

Particulars	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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

Case Details	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	<p>Yes, ARE&M has implemented a formal Grievance Redressal Mechanism for its employees & workers. This mechanism is managed by the Human Resources (HR) department and is supported by multiple channels for transparent and accessible grievance communication.</p> <p>Key features of the mechanism include:</p> <ul style="list-style-type: none"> • Direct access to HR personnel: Employees and workers can raise grievances verbally or in writing to designated HR representatives. • Structured resolution process: All grievances are recorded, internally reviewed, and addressed through a defined resolution plan in a time-bound manner. <p>Open Dialogue Platforms:</p> <ul style="list-style-type: none"> • Company Communication Meets • Plant Communication Meets • Open Forums <p>These interactive platforms serve as regular touchpoints for employees and workers to express concerns, provide feedback, and engage with leadership in a safe and inclusive environment.</p>
Other than permanent workers	
Permanent employees	
Other than permanent employees	

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

Category	FY 2024-25			FY 2023-24		
	Total employees/ workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	%(B/A)	Total employees/ workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	%(D/C)
Total Permanent Employees	2588	43	1.66	2312	46	1.99
-Male	2363	41	1.74	2137	44	2.06
-Female	225	2	0.89	175	2	1.14
Total Permanent Workers	7608	31	0.41	5968	34	0.57
-Male	6485	30	0.46	5264	33	0.63
-Female	1123	1	0.09	704	1	0.14

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	2363	2363	100	2363	100	2137	2137	100	2137	100
Female	225	225	100	225	100	175	175	100	175	100
Total	2588	2588	100	2588	100	2312	2312	100	2312	100
Workers										
Male	6485	6485	100	6485	100	5264	5264	100	5264	100
Female	1123	1123	100	1123	100	704	704	100	704	100
Total	7608	7608	100	7608	100	5968	5968	100	5968	100

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	2363	2363	100	2137	2137	100
Female	225	225	100	175	175	100
Total	2588	2588	100	2312	2312	100
Workers						
Male	6485	6485	100	5264	5264	100
Female	1123	1123	100	704	704	100
Total	7608	7608	100	5968	5968	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. ARE&M has implemented a formal Occupational Health & Safety Management System (OHSMS) based on ISO 45001 standard. This system is uniformly deployed across all operational and manufacturing locations, ensuring standardised safety protocols throughout the organization.

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

ARE&M employs a structured Hazard Identification and Risk Assessment (HIRA) methodology. This process is carried out by cross-functional teams including operations, maintenance, and safety personnel.

To ensure safe operations well defined operation control procedures are developed. The comprehensive management system includes:

- Development and enforcement of Standard Operating Procedures (SOPs)
- Use of work permit systems and operational controls
- Documented emergency preparedness plans
- Monthly Health, Safety & Environment (HSE) Council meetings to review top risks and safety performance
- Critical risk identification through incident trends / statistics and implementation of corporate critical safety standards
- Mandatory safety induction, ongoing trainings, and skill gap assessments
- Regular safety audits and inspections, with prompt corrective actions

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

Yes. ARE&M promotes a culture of proactive safety communication. Employees and workers can report hazards through dialogue during:

- The HSE Committee
- Safety rounds and leadership interactions
- GEMBA walks
- A dedicated mobile application (part of ARE&M's ESG performance platform), enabling real-time reporting of hazards, unsafe conditions, or near-misses

Additionally, safety training is delivered through multiple formats including induction programmes, toolbox talks, classroom sessions, and webinars. A training calendar is developed annually based on skill gap assessments.

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

Yes. ARE&M ensures that all employees have access to medical and healthcare services, including those not limited to occupational health needs.

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

Safety Incident /Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.20	0.22
	Workers	0.55	1.21
Total recordable work-related injuries	Employees	1	1
	Workers	8	14
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

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

Category	Description
Critical Safety Standards	Formulation & implementation of Critical Safety risk standards with quarterly assessments and scoring.
Hazard Identification & Risk Assessment	Comprehensive HIRA processes are in place to proactively identify and mitigate risks.
Work Permit & Energy Isolation	A robust Work Permit System ensures safe execution of non-routine/high-risk tasks. Lock Out Tag Out (LOTO) systems are used to isolate energy sources before maintenance.
Safety Drills & Emergency Preparedness	Regular emergency response drills and mock evacuations are conducted to prepare employees for contingencies.
Inspection & Audit	Routine inspection of engineering controls, lifting tools, tackles, and pressure vessels by certified personnel. Regular internal safety audits reinforce compliance.
Workplace Monitoring	Continuous monitoring of illumination, noise levels, and ventilation systems to maintain safe physical conditions.
Behavior-Based Safety (BBS)	BBS programmes are rolled out across all sites to promote proactive, peer-driven safety behavior.
Safety Committees	Active Safety Committee Meetings are held to review incidents, suggest improvements, and reinforce accountability.
Training & Awareness	Safety orientation, toolbox talks, classroom sessions, and refresher training programmes for all levels of staff, including leadership.
Occupational Health Centre	A 24x7 Occupational Health Centre is operational at key locations to provide immediate medical attention and promote preventive care.
Ventilation & Air Quality	Good practices for ventilation system maintenance are followed to support a healthy indoor work environment.

ARE&M ensures full compliance with all relevant national and international safety regulations, while actively adopting emerging technologies to maintain a high standard of safety performance and employee wellbeing.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	106	4	-	200	0	-
Health & Safety	73	2	-	28	0	-

Note: The figures encompass the suggestions that the company has garnered related to safety enhancements and workplace betterment. The company's reporting structure is characterised by its robustness and transparency, providing diverse channels for communication, including a mobile platform and toolbox talks. Furthermore, the company convenes regular Health, Safety, and Environment (HSE) council meetings to deliberate on matters concerning health and safety.



14. Assessments for the year:

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

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.

ARE&M has implemented a robust incident investigation and response framework, focusing on continuous improvement and preventive action. The Company undertakes the following measures to mitigate health and safety risks:

Key Actions Taken:

1. Training and implementation of Lockout Tagout including process lockout as well as robust machine guarding to prevent hand in machine related incidents.
2. Identification of all confined spaces and developing procedures and improving infra like gas detectors, rescue kits and access control.
3. Roll out of Golden Rules on Road Safety and implementation of 100% helmet compliance and consequence mechanism.
4. **Hazard Elimination:** At many places the company has eliminated work at height fall hazard by installation of permanent platforms.
5. **HIRA Review & Rectification:** The Hazard Identification and Risk Assessment (HIRA) framework is periodically reviewed. Issues flagged as requiring "Immediate Correction" are promptly addressed and monitored thereafter.
6. **Incident Tracking:** A structured process exists for identifying and correcting near-misses, unsafe acts, and unsafe conditions.
7. **Audits:** Regular monthly internal audits, periodic external safety audits, and inspections are conducted in line with ISO 45001 standards.

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).

Yes, ARE&M extends comprehensive life and accident insurance benefits to both employees and workers, ensuring financial protection for their families:

- **Group Term Life Insurance (GTLI):** Covers all employees from the date of joining, with a payout of 36 months' gross salary in the event of death during employment.
- **Group Personal Accident (GPA) Policy:** Provides coverage for accidental death, permanent/partial disability, and temporary total disability.
- **Benevolent Fund:** Covers retirement, critical illness, disability, and death-related benefits for regular employees.

2. Provide the measures undertaken by the entity to ensure payment of statutory dues by the value chain partners.

ARE&M enforces compliance through its Supplier Code of Conduct (SCoC), which mandates that all value chain partners:

- Comply with applicable labour laws, health and safety regulations, and taxation laws
- Maintain comprehensive documentation as evidence of statutory compliance

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

	Total No. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	0	0	0	0
Workers	0	0	0	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. ARE&M facilitates continued employability and smooth transition post-retirement through structured programmes focused on financial literacy and retirement readiness.

Key Initiatives:

- Financial Market Literacy Sessions: Conducted in collaboration with banking experts, these sessions guide employees—especially retirees—on investment fundamentals and government-backed financial schemes.
- Biannual Employee Awareness Programs: Covering benefits such as:
 - Superannuation Scheme (SAS)
 - Gratuity
 - Provident Fund (PF)
 - Benevolent Fund
 - Leave Encashment
 - Post-Retirement Benefits

These programmes reinforce ARE&M's long-term commitment to employee wellbeing and financial empowerment, even beyond active employment.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	73.39%
Working Conditions	

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

In line with its emphasis on responsible sourcing and partner compliance, ARE&M regularly conducts audits and reviews of its suppliers and service partners.

- Regular Compliance Audits:** To assess alignment with safety, labour, and environmental norms.
- Corrective Action Plans:** Implemented where any non-conformity is observed.

No significant risks or concerns have been identified in the health and safety practices or working conditions of value chain partners. This reflects ARE&M's strong supplier engagement framework and its proactive approach to building a resilient and compliant supply chain.



PRINCIPLE 4:

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

Essential Indicator:

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

At ARE&M, stakeholder identification is approached as a strategic and iterative process, ensuring that the Company continuously understands and responds to the evolving needs of those who impact or are impacted by its operations. The process is executed through a structured methodology comprising the following key steps:

- Establishing the Purpose of Stakeholder Analysis: Define the objectives of the engagement to align it with business goals and ESG priorities.
- Identifying Potential Stakeholders: Map individuals, groups, or organizations that can influence or are influenced by ARE&M's operations, products, or policies.
- Classifying Stakeholders: Stakeholders are segmented into internal (e.g., employees, management) and external (e.g., investors, customers, communities, regulators).
- Prioritizing Stakeholders: Stakeholders are assessed and ranked based on their level of influence, interest, and impact on the Company's business.
- Understanding Stakeholder Expectations: Regular feedback mechanisms, surveys, and consultations are used to gather insights on stakeholder concerns and expectations.
- Developing a Stakeholder Engagement Plan: A formal engagement framework is designed to ensure meaningful, consistent, and transparent communication.

This process is not static but is subject to periodic reviews and updates, enabling ARE&M to adapt to changing external dynamics and stakeholder needs, while also promoting inclusive and responsible decision-making.

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

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly /others-please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors/ Funders/ Shareholders	No	Quarterly results, Annual Reports, Earnings call, Analyst meet, press releases, website, Email, newspaper advertisement, intimation to stock exchanges, Annual General Meetings and investor meetings / conferences	Annual, Quarterly, and Need-Based	Business performance updates, strategic plans, compliance disclosures
Vendors/ Suppliers/ Contractors/ Sellers	No	Business meetings, Supplier meets, Sustainability workshops	Frequent and need-based	Business discussions, supplier awareness and training, sustainability programmes

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly /others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Business meetings, Customer surveys, Advertisements, Publications, Website, App, social media	Frequent and need-based	Product launches, customer satisfaction, grievance redressal, service support, product health checks
Local Communities	Yes	Rajanna Foundation, Krishnadevaraya Educational and Cultural Association (KECA), Community meetings, Newspapers	Frequent and need-based	CSR project implementation, community expectations and feedback management
Employees	No	Intranet, Company Communication, Open Houses, Notice Boards, Internal Mobile App, Internal Chatbot	Intranet: Daily Newsletters- Quarterly, Emails & company communication – As and when required	Employee engagement activities, training, awareness and welfare programmes

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.

ARE&M adopts a systematic and inclusive approach to stakeholder consultation, ensuring that key ESG issues are effectively escalated to the leadership and Board level:

- A comprehensive Materiality Assessment was conducted in consultation with Board members, senior leadership, employees, customers, suppliers, communities, and investors to identify priority ESG issues.
- Stakeholder feedback and grievances are reviewed by the respective functional leaders, assessed for relevance and materiality, and then escalated to the Board or Sustainability Committee.
- This structured process ensures open channels of communication, timely response to stakeholder concerns, and integration of insights into corporate decision-making.

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. Stakeholder engagement is central to ARE&M's ESG strategy. The Company uses a multi-step process to embed stakeholder inputs into policy formulation and sustainability planning:

- Identification of key stakeholders and their expectations.
- Conducting a Materiality Assessment to evaluate the impact of each issue on ARE&M's performance and stakeholder trust.
- Benchmarking these issues against global sustainability standards, regulatory expectations, and industry trends.
- Integrating stakeholder inputs into policy revisions, new initiatives, and strategic ESG goals.

- Establishing targets and continuously monitoring performance against them.
- Formal feedback mechanisms ensure that insights are incorporated into ongoing refinement of the Company's sustainability approach.

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

ARE&M's Corporate Social Responsibility (CSR) initiatives are designed with the objective of enhancing the lives and livelihoods of underprivileged, marginalised, and vulnerable communities in proximity to its operational facilities. Regular on-site discussions are conducted by CSR personnel to feedback and suggestions on community-related issues, which are promptly addressed. These initiatives are spearheaded by the Rajanna Foundation and encompass the following areas:

Primary Health: ARE&M's CSR is committed to providing access to healthcare for vulnerable sections of society who lack the resources for quality healthcare. It extends primary healthcare services to nearly 20,000 individuals, including children, women, senior citizens, and marginalised communities.

Education: The Amara Raja Educational Society (ARES) operates three schools located at Karakambadi, Petamitta, and Diguvmagham in the Tirupati & Chittoor districts, affiliated to CBSE. These institutions provided quality education to 4,900+ children, all of whom belong to marginalised or vulnerable sections.

Skill Development: The Amara Raja Skill Development Centre (ARDC), established in 2014, has a dedicated team that works with the youth, particularly in rural areas, to enhance their skills and provide them with non-migratory employment opportunities. Currently, a total of 1724 students are receiving on-the-job training through this skill development programme.

Environment and Social Forestry: The Company is committed to a sustainable future and has taken tangible steps towards this goal, including soil conservation and vegetation regeneration through social forestry schemes. Social forestry encourages forest expansion, which can be utilised by tribal and forest-dependent people for harvesting forest produce, a daily necessity for these vulnerable sections.

**PRINCIPLE 5:**

Business should respect and promote human rights

Essential Indicator:

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees /workers covered (B)	% (B/A)	Total (C)	No. of employees /workers covered (D)	% (D/C)
Employees						
Permanent	2588	2588	100	2312	2312	100
Other than Permanent	44	44	100	49	49	100
Total Employees	2632	2632	100	2361	2361	100
Workers						
Permanent	7608	7608	100	5968	5968	100
Other than Permanent	0	0	0	0	0	0
Total Workers	7608	7608	100	5968	5968	100

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

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	2363	0	0	2363	100	2137	0	0	2137	100
Female	225	0	0	225	100	175	0	0	175	100
Other than Permanent-										
Male	39	0	0	39	100	44	0	0	44	100
Female	5	0	0	5	100	5	0	0	5	100
Workers										
Permanent										
Male	6485	0	0	6485	100	5264	0	0	5264	100
Female	1123	0	0	1123	100	704	0	0	704	100
Other than Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0

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

a. The details are provided below:

Particulars	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	5	33,64,42,667	1	32,10,000
Key Managerial Personnel*	3	1,76,91,090	0	0
Employees other than BoD and KMP	2,358	6,61,704	225	6,84,204
Workers	6,485	2,72,256	1,123	2,59,476

Includes MD & CEO, who is also part of Board of Directors.

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	9.7%	9.8%

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. ARE&M has a clearly defined governance structure for addressing human rights concerns. The Company upholds a zero-tolerance policy toward any human rights violations and aligns its practices with global best standards.

Key components include:

- A designated Internal Complaints Committee (ICC) and internal auditor-led mechanisms are in place to handle all human rights-related complaints and red flags.
- The Code of Conduct & Ethics and Human Rights Policy explicitly addresses respect for human rights across the organization.
- ARE&M is a signatory to the United Nations Global Compact (UNGC) and follows its protocols to conduct human rights due diligence and risk assessments.
- Reports or concerns related to human rights are investigated thoroughly, and appropriate remedial and disciplinary actions are taken.

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

ARE&M has implemented a multi-layered grievance redressal framework to ensure fair, transparent, and confidential resolution of human rights-related issues. This includes:

Core Mechanisms:

1. Grievance Redressal Policy

- Designed to foster a trust-based, performance-driven culture.
- Focuses on timely resolution of concerns raised by employees or workers.
- Strengthens employee engagement and organizational harmony.

2. Prevention of Sexual Harassment (POSH) Policy

- In line with the Sexual Harassment of Women at Workplace Act, 2013.
- An Internal Complaints Committee (ICC) is constituted with authority to investigate and resolve sexual harassment complaints.
- Ensures confidentiality, fair hearing, and protection against retaliation.

3. Reporting Channels & Safeguards

- Confidential reporting lines, whistleblower protections, and support for mediation where necessary.
- Strong non-recrimination policy ensures that whistleblowers and complainants are protected against any adverse treatment.
- Policies are regularly reviewed and enhanced to ensure compliance with evolving human rights standards and legal frameworks.

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

The details are provided below:

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	0	0		0	0	
Discrimination at workplace	0	0		0	0	
Child Labour	0	0		0	0	
Forced Labour/ Involuntary Labour	0	0		0	0	
Wages	0	0		0	0	
Other Human rights related issues	0	0		0	0	

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

	FY 2024-25	FY 2023-24
i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
ii) Female employees / workers	0	0
iii) Complaints on POSH as a % of female employees / workers	0	0
iv) Complaints on POSH upheld	0	0

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

ARE&M upholds a zero-tolerance policy toward any form of workplace discrimination or harassment. The Company has instituted robust safeguards to ensure fair treatment and protection of all complainants throughout the grievance resolution process:

- **Prompt Reporting Encouraged:** Employees are actively encouraged to report incidents of harassment or discrimination without fear of retribution.
- **Independent Internal Complaints Committee (ICC):** In compliance with the POSH Act, the ICC operates autonomously to investigate complaints of sexual harassment with neutrality and fairness.
- **Ombudsperson Mechanism:** An Ombudsperson is appointed to oversee complaint handling, reinforcing the impartiality of the redressal process.
- **Strict Anti-Retaliation Measures:** The organization explicitly prohibits any retaliation, victimization, or adverse action against individuals who report misconduct in good faith or assist in investigations.

- **Confidentiality Assured:** The identity of the complainant is kept confidential at all stages to protect privacy and dignity.
- **Peaceful and Conciliatory Resolution:** The grievance redressal process emphasises resolution through dialogue and mutual respect.

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

Yes. ARE&M's Supplier Code of Conduct (SCoC) embeds human rights principles into its contractual arrangements with vendors, suppliers, and other value chain partners.

The SCoC aligns with:

- Core Conventions of the International Labour Organization (ILO)
- United Nations Universal Declaration of Human Rights
- United Nations Global Compact (UNGC) Principles
- Relevant national labour and social compliance laws

10. Assessment for the year:

	% of the Company's plants and offices that were assessed (by the Company or statutory authorities or third parties)
Child Labour	100%
Forced Labour/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.

There were no significant risks reported in the assessment.

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

ARE&M adopts a responsive and adaptive approach to human rights management. Upon resolution of grievances or complaints related to human rights, the Company undertakes necessary modifications to existing processes or introduces new protocols to prevent recurrence.

- Example: If a grievance highlights inadequacies in the Supplier Code of Conduct related to human rights expectations, the document is revised to incorporate stricter compliance clauses. These revisions aim to align partner obligations with global human rights benchmarks and reinforce accountability across the supply chain.

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

ARE&M conducts comprehensive human rights due diligence across its operations and value chain to identify, assess, and mitigate potential risks and impacts.

Key elements of this process include:**1. Assessment Areas:**

- Labor practices and working conditions within company operations and suppliers
- Engagement with indigenous and marginalised communities
- Land acquisition practices
- Supply chain risk management
- Security and privacy protocols

2. Coverage:

- The due diligence extends to all operational areas, including manufacturing sites, value chain partners, and high-risk activities, ensuring a holistic and proactive risk management approach.

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, the company ensures accessibility in all relevant areas.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	
Discrimination at workplace	
Child Labour	73.39%
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	-

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

During the assessments improvements were suggested on document control & record keeping. However, no significant risks/concerns were identified.

**PRINCIPLE 6:**

Business should respect and make efforts to protect and restore the environment.

Essential Indicator:**1. Details of total energy consumption (in Giga Joule) and energy intensity, in the following format:**

Parameter	FY 2024-25	FY 2023-24
From renewable sources		
Total electricity consumption (A)	397338	337397
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	397338	337397
From non-renewable sources		
Total electricity consumption (D)	1142717	1054765
Total fuel consumption (E)	28569	45672
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	1171286	1100437
Total energy consumed (A+B+C+D+E+F)	1568625	1437834
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) GJ/INR Cr	126.45	127.69
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	2893.18	2921.54
Energy intensity in terms of physical output	-	-
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.	Yes, Bureau Veritas India Private Ltd	

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

No.

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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kiloliters)		
(i) Surface water	10908	10498
(ii) Groundwater	930558	897059
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	34	61
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	941500	907618
Total volume of water consumption (in kilolitres)	941500	907618

Parameter	FY 2024-25	FY 2023-24
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	75.89	80.60
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	1736.51	1844.128
Water intensity in terms of physical output	-	-
Water 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.	Yes, Bureau Veritas India Private Ltd	

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kiloliters)	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.	Yes, Bureau Veritas India Private Ltd	

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

Yes. ARE&M has implemented Zero Liquid Discharge (ZLD) systems across all its manufacturing facilities, ensuring a 100% recycling of industrial wastewater and zero treated effluent discharge into the environment.

Notably:

- Tirupati Unit: ZLD plant with a capacity of 280 KLD
- Chittoor Unit: ZLD plant with a capacity of 500 KLD

The ZLD systems treat and recycle all process effluents back into operations, thereby supporting ARE&M's commitment to water stewardship, regulatory compliance, and environmental protection.

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

Parameter	Unit	FY 2024-25	FY 2023-24
NO _x	-	NA	NA
SO _x	-	NA	NA
Particulate matter (PM)	MT	150.1	188
Persistent organic pollutants (POP)	-	NA	NA
Volatile organic compounds (VOC)	-	NA	NA
Hazardous air pollutants (HAP)	Mg/Nm3	0 – 1.73	0 – 1.56

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

Yes, Bureau Veritas India Private Ltd

Above data is as per air emission monitoring requirement given in consent for operations

7. Provide details of greenhouse gas emissions (Scope1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	6816	6604
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	230765	209781
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent / INR Crore revenue	18.60	19.22
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent / INR Crore revenue	425.62	439.75
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission 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.

Yes, Bureau Veritas India Private Ltd

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

Renewable Energy Adoption: ARE&ML has installed 47.5 MW of offsite solar power and 19.5 MW of rooftop solar panels to reduce reliance on fossil fuels and lower Scope 2 emissions, aligning with global climate goals. This initiative has led to an avoidance of 80240 Tonnes of CO2 equivalent.

Energy Efficiency Optimization: The Company has implemented energy efficiency programmes, achieving annual reductions in energy intensity and significant LPG savings, thereby reducing Scope 1 and 2 emissions and enhancing cost efficiency.

GHG Reduction Targets and Tracking: ARE&ML aims for net-zero emissions by 2025, with specific medium-term targets aligned to SBTi for Scope 1, 2, and 3 emissions reductions by 2032. Progress is tracked regularly.

Circular Economy and Waste Recycling: Our sustainable procurement programme has led to 85% of raw materials being sourced from recycled content and ensures 100% EPR compliance, reducing landfill waste and Scope 3 emissions.

Supplier Engagement and Capacity Building: ARE&ML engages suppliers through sustainability initiatives and training, promoting low-carbon practices and ESG transparency, and conducting ESG assessments for critical suppliers.

Afforestation and Carbon Sequestration: The Company has planted over 82611 trees across 100+ acres, enhancing biodiversity, creating carbon sinks, and improving local ecosystems and groundwater recharge.

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1987.09	1349.63
E-waste (B)	4.06	7.23
Bio-medical waste (C)	0.18	0.28
Construction and demolition waste (D)	0	0
Battery waste (E)	3680.38	4084.41
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	16526.40	16541.16
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	5375.15	5012.06
Total (A+B + C + D + E + F + G + H)	27573.26	26994.77
Parameter		
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	2.22	2.39
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	50.85	54.68
Waste intensity in terms of physical output	-	-
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	25873.37	25405.00
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	25873.37	25405.00
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	77.54	38.56
(ii) Landfilling	1622.19	1551.13
(iii) Other disposal operations	-	-
Total	1699.73	1589.69
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	Yes, Bureau Veritas India Private Ltd	

10. Briefly describe the waste management practices adopted in your establishment. 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.

ARE&M has adopted a systematic and environmentally responsible approach to waste management, aligning with national regulations and global best practices. The Company's strategy emphasises waste minimization, recycling, and safe disposal across its operations.

Waste Management Practices:

- A comprehensive segregation system is in place, distinguishing between hazardous and non-hazardous waste.
- All waste is stored in clearly labelled bins and collected in designated temporary storage areas with pollution control measures.
- Authorised recyclers and transporters are engaged for disposal, ensuring compliance with the Hazardous Waste Management Rules, 2020.
- A waste registry is maintained to track the generation and disposal of all categories of waste.

Category-wise Waste Handling:

Waste Category	Management Practice
Plastic Waste	Recyclable stretch films are used for packaging. Plastic components in batteries are largely recyclable. Waste plastic is sent to authorised recyclers in accordance with Plastic Waste Management Rules.
E-waste	All generated e-waste is disposed off through CPCB-authorised recyclers in line with e-waste regulations.
Biomedical Waste	Managed in compliance with the Bio-Medical Waste Management Rules, with detailed records maintained in the waste registry.
Non-hazardous Waste	Materials like wood, scrap paper, packaging, and metals are recycled through authorised agencies.

ARE&M's Lead Optimization Program aims to reduce the use of virgin lead and associated toxicological impacts:

- 85% of lead used in manufacturing is sourced from recycled batteries, minimizing environmental degradation from mining.
- The R&D team is engaged in projects that enhance material efficiency, increase product life and reduce the consumption of lead and acid in battery production.
- These initiatives support a circular economy model while ensuring compliance with environmental safety norms.

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:

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

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

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

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection Act and rules thereunder (Y/N).

If not, provide details of all such non-compliances, in the following format:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control Boards or by courts	Corrective action taken, if any
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Yes, ARE&M is in adherence to all relevant environmental laws, regulations, and guidelines.

Leadership Indicators

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

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

(i) Name of the area –

Not Applicable. According to CGWA classification, our manufacturing units are not located in 'Critical' or 'Over-exploited' area.

(ii) Nature of operations –

Not Applicable. According to CGWA classification, our manufacturing units are not located in 'Critical' or 'Over-exploited' area.

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kiloliters)	-	-
Total volume of water consumption (in kiloliters)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N)	Yes, Bureau Veritas India Private Ltd	
If yes, name of the external agency.		

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	451864	405699
Total Scope 3 emissions per rupee of turnover	Metric tons of CO ₂ equivalent/INR Cr	36.42	36.02
Total Scope 3 emission intensity	-	-	-
Note: Indicate if any independent assessment, evaluation, or assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		Yes, Bureau Veritas India Private Ltd	

3. With respect to the ecologically sensitive areas reported in Question 10 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 provided below taken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Zero Liquid Discharge (ZLD) Systems	Installed 780 KLD ZLD plants to treat and recycle 100% of industrial wastewater. Includes Reverse Osmosis (RO), Multiple Effect Evaporators (MEE), and Agitated Thin Film Dryers (ATFD).	Eliminated wastewater discharge; reduced freshwater consumption
2	Rainwater Harvesting & Check Dams	Built 12 check dams (1.43 million kL storage) and internal ponds (559,758 kL capacity) to harvest rainwater. Assured by Bureau Veritas.	Achieved Water Positivity Ratio of 11.94 (replenished 12x water consumed).
3	Paddle Dryers for Sludge Management	Deployed steam-heated paddle dryers (200 kg/hour capacity) to reduce sludge moisture from 60% to 10%.	Reduced sludge weight by 55%, minimised landfill waste and leachate generation.
4	Solar Energy Adoption	Installed 47.5 MW offsite solar and 19.5 MW rooftop solar to replace grid electricity.	Reduced Scope 2 emissions; increased renewable energy share in total consumption. Lead to an avoidance of 80925 Tonnes of CO ₂ equivalent.
5	LPG Reduction in ZLD Plant	Optimised RO3 reject recirculation and added RO4 stage to reduce LPG consumption in ZLD operations.	Cut LPG use by 62% (from 605,220 kg to 225,931 kg annually), saving ₹285 lakhs/year.
6	Laser Dust Monitors	Installed real-time laser dust monitors to track airborne lead levels, ensuring compliance with OSHA limits (50 µg/m ³).	Reduced employee exposure to lead dust; improved workplace safety.
7	Three-Step Hand Wash Solution	Implemented a lead-removal protocol using specialised solutions (Delead, Sodium Sulphide, H ₂ O ₂).	Enhanced lead removal efficiency by 85%, minimizing occupational health risks.
8	Intermediate Rainwater Ponds	Constructed 8,000 KL pond at ARGCO to capture and treat rainwater runoff contaminated with lead particles.	Prevented lead contamination in nearby water bodies; ensured environmental compliance.
9	Supplier ESG Assessments	Evaluated 17 key suppliers through on-site assessments; Ensured corrective & preventive action plans.	Improved supplier ESG awareness & compliance;



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

Yes. ARE&M has implemented a comprehensive Business Continuity Plan (BCP) that ensures operational resilience in the face of disruptions. The BCP covers three key domains:

- Human Resources
- Physical Facilities
- Critical IT Infrastructure

A detailed "shock playbook" outlines response strategies for various emergency scenarios, such as natural disasters, cyber threats, and system failures. To ensure uninterrupted operations:

- Critical applications are replicated to a disaster recovery (DR) site.
- Regular data backups and redundant network links are maintained with high availability.
- Email and domain servers are safeguarded through proactive monitoring and response protocols.

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?

ARE&M has not identified any significant adverse environmental impacts across its value chain during the reporting period. Nonetheless, the Company maintains a proactive and preventive approach to mitigate potential environmental risks associated with its supply chain.

Key measures include:

- 1. Supplier Sustainability Standards:** ARE&M requires suppliers and franchise partners to comply with stringent environmental norms—often exceeding local regulatory requirements.
- 2. Sustainable Procurement Practices:** Procurement policies encourage environmentally responsible sourcing and vendor selection, promoting materials and processes that minimise ecological harm.
- 3. Emission Monitoring Advocacy:** Suppliers are encouraged to track and disclose emissions of CO₂, GHGs, SO_x, NO_x, and particulate matter, supporting ARE&M's broader environmental objectives.

7. % of Value chain partners (by value of business done with such partners) that were assessed for Environmental Impacts?

73.39 %

8. How Many green credits have been generated or produced

a. By the Company	NIL
b. By the top ten (in terms of value of purchase and sales respectively) value chain partners	NIL



PRINCIPLE 7:

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

Essential Indicator:

1. a. Number of affiliations with trade and industry chambers/associations.

The Company is a member of 11 trade and industry chambers/ associations.

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

Sl. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/ National)
1	Confederation of Indian Industry (CII)	National
2	Federation of Andhra Pradesh Chambers of Commerce and Industry (FAPCCI)	State
3	Federation of Indian Export Organisation (FIEO)	National
4	Engineering Export Promotion Council (EEPC)	National
5	Employers' Federation of Southern India (EFSI)	National
6	Recycling and Environment Industry Association of India	National
7	IESA - Customised Energy Solutions India Pvt Ltd	National
8	Auto Component Manufacturers Association(ACMA)	National
9	Indian Battery Manufacturers Association (IBMA)	National
10	United Nations Global Compact	International
11	World Economic Forum (WEF)	International

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

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

There have been no adverse orders against the Company pertaining to anti-competitive conduct from regulatory bodies.

Leadership Indicators:

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

S. No.	Public Policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/ No)	Frequency of Review by Board (Annually/ Half yearly/Quarterly/ Others- please specify)	Web Link, if available
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ARE&M does not have a standalone policy on "Public Advocacy." Instead, the company engages in policy advocacy through its active participation in 11 trade and industry chambers or associations. Among these, eight operate at the national level, one at the state level, and two have an international presence. These affiliations enable the company to contribute meaningfully to policy discussions relevant to energy storage and other domains critical to its operations.

The industry bodies with which ARE&M is associated include the Indian Battery Manufacturing Association, the Auto Component Manufacturers Association, and the Recycling and Environment Association of India. At the national level, the company is engaged with the Confederation of Indian Industry (CII), while its global engagements include associations such as the United Nations Global Compact (UNGC) and the World Economic Forum (WEF).

Additionally, ARE&M maintains direct interactions with statutory authorities to engage in regulatory policymaking processes.

**PRINCIPLE 8:**

Businesses should promote inclusive growth and equitable development.

Essential Indicator:

1. Details of Social Impact Assessments (SIA) of projects undertaken by the Company, 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
NA					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
No Rehabilitation and Resettlement projects are on-going at ARE&M						

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

A formal grievance redressal mechanism has been established to address concerns raised by the community. This process outlines clear steps for managing both written and verbal complaints related to the organization's operations or those of its contractors. It is designed to ensure that all grievances are handled in a manner that is culturally sensitive, respectful, timely, and consistent.

As part of this mechanism, CSR personnel play an active role in engaging with local communities, gathering feedback, and identifying concerns on-site. The system ensures comprehensive handling of community grievances through structured stages, including receipt, acknowledgement, assessment, assignment, investigation, and resolution.

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

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/small producers	11.95%	12.57%
Sourced directly within India	86.92%	85.00%

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

Location	FY 2024-25	FY 2023-24
Rural		
% of Job creation in Rural areas	0	0
Semi-urban		
% of Job creation in Semi-urban areas	0	0
Urban		
% of Job creation in Urban areas	92.30%	71.24%
Metropolitan		
% of Job creation in Metropolitan areas	7.70%	28.76%

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	Corrective action taken
Not applicable as no Social Impact Assessments (SIA) were required to be done in the current financial year	

2. Provide the following information on CSR projects undertaken by the Company in the designated aspirational districts as identified by government bodies:

S. No	State	Aspirational District	Amount spent (In INR)
ARE&M's current Corporate Social Responsibility (CSR) initiatives do not include any specific aspirational districts			

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

Procurement decisions at ARE&M are based on merit. However, the company invests considerable effort in building the capabilities of local suppliers, including individuals and enterprises from marginalised or vulnerable groups.

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

ARE&M procures from a diverse range of suppliers, including small and medium-sized enterprises (SMEs), minority-owned businesses, Scheduled Caste/Scheduled Tribe (SC/ST) entrepreneurs, economically backward entrepreneurs, women-owned businesses, and enterprises owned by previously disadvantaged individuals.

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

Currently, a system to estimate procurement value from marginalised or vulnerable groups is not in place.

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

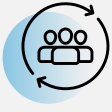
Sl. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/ No)	Benefit shared (Yes/No)	Basis of calculating benefit share
Not Applicable				

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 authority	Brief of the Case	Corrective action taken
Not Applicable		

6. Details of beneficiaries of CSR /social initiatives Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised group
1	Quality Education to Rural Children Amara Raja Vidyalayam Karakambadi Amara Raja Vidyalayam Diguamagham Mangal Vidyalayam Petamitta	4900	100%
2	Skilling Rural Youth with free of cost Amara Raja Skill Development Centre(ARSDC) -Petamitta New SDC was Established at Diguamagham	1724	100%
3	Primary Health Services to Rural Areas (Outpatients 17920 and no of diagnostics (lab tests) 14225)	17920	100%
4	Social Forestry and Environment (around 71,750 saplings have been planted 12 Tribal families employed)	12	100%
5	Rural Infrastructure Development (2 Villages - Petamitta and Diguamagham)	2	100%
6	Water (Construction of Check dams and Lakes Deepening) (60 Villages,12 Panchayats Population)	21674	100%
7	Community Support Programs (2 schools and more than 250 + Villages Benefitted Marrige Hall at Chowdepalli Bus shelter at Chenganapalli Toilet Facilities- Govt School , Gadanki Public Roads Auditorium -Govt School Pakala Electric Crematorium , Tirupati	250	100%



PRINCIPLE 9:

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

Essential Indicator:

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

ARE&M places strong emphasis on customer satisfaction, with a firm commitment to addressing customer complaints in a transparent, timely, and efficient manner. A well-defined grievance redressal system is in place to record and resolve issues related to products, service quality, warranty, and other customer concerns.

Customer interactions during service visits provide valuable opportunities to capture feedback, which plays a key role in continuously improving the company's products and services.

To further strengthen customer engagement and support, ARE&M has implemented the following mechanisms:

- **AMCARE:** This initiative ensures round-the-clock customer support through 24x7 service centers. It enables smooth handling of battery replacements, installations, and servicing. A dedicated toll-free number is available for customers to register complaints and seek prompt assistance. AMCARE also provides free battery health inspections and generates detailed reports for customers.
- **AMARON KONNEKT:** A proprietary digital platform designed for channel partners and customers, this application streamlines the customer experience by digitalizing product records. It also facilitates quick query resolution and offers additional support features to enhance customer convenience.

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

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

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

Number of consumer complaints in respect of the following:	FY 2024-25		Remarks	FY 2023-24		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy						
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other*	11	4		19	17	

*Regular service requests from consumers for battery replacements under warranty period are governed by our warranty policy and are not considered as complaints. This includes complaints lodged in consumer forums during the year

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

Case Details	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA



5. Does the Company 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. ARE&M has instituted a comprehensive Information Security Policy and a Data Protection Policy, in alignment with the ISO 27001 framework. These policies are securely hosted on the company's internal servers, ensuring easy access for all relevant internal stakeholders.

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

Not Applicable

7. Provide the following information relating to data breaches:

	Provide the following information relating to data breaches:
a. Number of instances of data breaches along-with impact	0
b. Percentage of data breaches involving personally identifiable information of customer	0
c. Impact, if any, of the data breaches	NIL

Leadership Indicators:

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

Information on ARE&M's products and services is readily accessible on the company's website:

- General: <https://www.amararajaeandm.com>
- Automotive: <https://www.amararajaeandm.com/Business/Automotive>
- Industrial: <https://www.amararajaeandm.com/Industrial/>

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

ARE&M undertakes multiple initiatives to raise awareness and educate consumers:

Awareness Campaigns: The Company runs various campaigns on the hazards of lead exposure. Warranty cards carry instructions for responsible end-of-life disposal of batteries at designated collection centers. Campaigns also promote the safe disposal of Used Lead Acid Batteries (ULABs).

- Product Labelling: Every product includes detailed labels with safety instructions, operational guidelines, maintenance tips, and end-of-life disposal procedures.
- Amaron Konnekt App: This mobile application offers customers an accessible digital resource that includes "do's and don'ts" for the safe and responsible use of products.

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

ARE&M's dedicated sales and customer support teams maintain continuous communication with customers. This proactive engagement ensures timely updates in case of any service disruption or operational issue.

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 whole? (Yes/No)

Yes. ARE&M not only complies with all local labelling laws but goes beyond by including detailed safety, handling, and recycling information on its product labels, across all geographies of operation.

Additionally, the company conducts regular customer satisfaction surveys covering major products and key operating regions. The feedback is systematically analyzed and used to improve product quality and service delivery. This approach reflects ARE&M's commitment to customer-centricity—treating customers not just as end-users but as integral partners in its journey.

Annexure V

Annual Report on Corporate Social Responsibility (CSR)

(As per Rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014)

1. A brief outline of the Company's CSR Policy

The CSR Policy of the Company focuses on Education, Health, Environment and Rural Development.

During the year, the Company considered Education as its Focus Area. The activities undertaken thereunder were construction of a skill development centre, high school and senior secondary high school, providing school buses and office equipment to the said schools for the benefit of underprivileged students.

2. Composition of the Company's CSR Committee:

S. No	Members of the Committee	Designation / Nature of Directorship	Meetings held in Member's tenure	Meetings attended
1.	Jayadev Galla	Chairman, Executive Director	1	1
2.	Annush Ramasamy (w.e.f August 6, 2024)	Member, Independent Director	-	-
3.	Amar Patnaik (w.e.f August 6, 2024)	Member, Independent Director	-	-
4.	T R Narayanaswamy (till August 5, 2024)	Member, Independent Director	1	1
5.	N Sri Vishnu Raju (till August 5, 2024)	Member, Independent Director	1	1

3. Provide the web link where the Composition of the CSR committee, CSR Policy and CSR projects approved by the Board are disclosed on the website of the Company:

CSR Policy	https://www.amararajaeandm.com/Investors/DownloadPolicyPDF/9?name=Corporate%20Social%20Responsibility
CSR Committee	https://www.amararajaeandm.com/Investors/committe-of-Board
CSR Projects	https://www.amararajaeandm.com/Home/beyond-businesses

4. Provide the executive summary along with the web-link(s) of the Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable:

During the financial year 2023-2024, CII Centre for Excellence For Sustainable Development had undertaken an impact assessment of Rajanna Foundation (the Company's implementing agency) covering all its projects including study of social return on investment.

The report of latest impact assessment undertaken in financial year 2022-23 is available at https://www.amararajaeandm.com/Files/AnnualGeneralMeetingFiles/2023/ARBL_Impact%20Assessment%20Report%20FY23.pdf The Company will undertake impact assessment of its eligible CSR projects as and when required.

5.

S. No	Particulars	₹ in crores
(a)	Average net profit of the company as per sub-section (5) of section 135	962.23
(b)	Two percent of the average net profit of the company as per sub-section (5) of section 135.	19.24
(c)	Surplus arising out of the CSR Projects or programmes or activities of the previous financial years	Nil
(d)	Amount required to be set-off for the financial year, if any	Nil
(e)	Total CSR obligation for the financial year [(b)+(c)-(d)]	19.24

6.

S. No	Particulars	₹ in crores
(a)	Amount spent on CSR Projects (both Ongoing and other than Ongoing Projects).	19.24
(b)	Amount spent in Administrative Overheads.	Nil
(c)	Amount spent on Impact Assessment, if applicable.	Nil
(d)	Total amount spent for the Financial Year [(a)+(b)+(c)].	19.24

6(e) CSR amount spent or unspent for the Financial Year:

Total amount spent for the financial year FY 2024-25	Amount unspent (₹ in crores)				
	Total amount transferred to unspent CSR account as per Section 135(6) of the Act		Amount transferred to any fund specified under Schedule VII as per second proviso to Section 135 (5) of the Act		
	Amount	Date of transfer	Name of the Fund	Amount	Date of transfer
19.24	Nil	NA	NA	Nil	NA

6(f) Excess amount for set-off, if any

S. No	Particulars	₹ in crores
(i)	Two percent of average net profit of the company as per sub-section (5) of section 135	19.24
(ii)	Total amount spent for the Financial Year	19.24
(iii)	Excess amount spent for the Financial Year [(ii)-(i)]	Nil
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	Nil
(v)	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	Nil

7. Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years: Nil

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: Yes

If yes, enter the number of Capital assets created/ acquired: 1 (Excluding Movable assets)

Details of capital asset created through Corporate Social Responsibility amount spent in the Financial Year:

S. No	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR amount spent (in ₹ crores)	Details of entity/ Authority/ beneficiary of the registered owner		
					(6)		
(1)	(2)	(3)	(4)	(5)	CSR Registration Number, if applicable	Name	Registered Address
1	Construction of Skill Development Centre at Dighuvamagham Village, Thavanampalle Mandal, Chittoor District, Andhra Pradesh - 517129.	517129	31.03.2025	12.52 (*)	CSR00050143	Rajanna Foundation (formerly Rajanna Trust)	Dighuvamagham Village, Thavanampalle Mangal, Chittoor District, Andhra Pradesh - 517129.
2	Purchase of School buses at Dighuvamagham Village, Thavanampalle Mandal, Chittoor District, Andhra Pradesh - 517129	517129	09.05.2024	0.83	CSR00058734	Amara Raja Educational Society	Handed over to the Schools

(* includes ₹ 6.27 crores spent in FY2024 and ₹ 6.25 crores in FY2025)

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per subsection (5) of section 135: Not applicable

Jayadev Galla

Chairman, Managing Director & Chief Executive Officer,
Chairman of the CSR Committee
DIN: 00143610

Place: Hyderabad
Date: May 29, 2025

Annexure VI

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules 2014)

Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act 2013 including certain arm's length transactions under third proviso thereto

1. There are no contracts/arrangements entered into by the company with related parties referred to in Sub-Section (1) of Section 188 of the Companies Act 2013 which are not at arm's length basis.
2. There are no material contracts or arrangements or transactions with related parties, in terms of the Act, Rules thereunder and Listing regulations

For and on behalf of the Board of Directors

Jayadev Galla

Chairman, Managing Director & Chief Executive Officer
DIN: 00143610

Place: Hyderabad
Date: May 29, 2025

Annexure VII

Report on Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo

(Pursuant to Section 134(3)(M) of the Act read with Rule 8 of the Companies (Accounts) Rules, 2014)

A. Conservation of Energy

1. The steps taken or impact on the conservation of energy:

The Company continued its focused energy conservation efforts through up-gradation of process technology, effective production scheduling and various energy saving initiatives including the installation of energy-efficient equipment. Few such initiatives are mentioned below:

- Replacement of conventional air compressor with VSD Air compressor (capacity 1010 CFM)
- Increment of oven stands per cycle from 45 to 54 in -ve cycle.
- Installation of ES controller for Compressors
- Auto shutoff valve for Assembly DE system(100HP)
- Reduction of Air Compressor Energy by modification of Air pipelines in Assembly & Compressor Set Point
- Replacing SCR instead of Contactors for Strip Casting
- Replacement of AC induction motors with BLDC motors for FA Systems Assembly line-1,2, 3 & 7
- Ball Mill Main Motor replaced with IE3 Energy Efficiency Motor
- Installation of New IGBT chargers in place of old chargers in formation.
- Lead pump modification in MSG line 1, 2 & 3 in ASG plant
- Melt pot Heaters replaced with 10 Kw to 17.5 Kw Three phase heaters

2. The steps taken by the company for utilizing alternate sources of energy:

Renewable energy initiatives:

- Successfully commissioned additional 5 MW Solar generation plant taking renewable energy capacity to 67 MW.
- Avoided 81,000 tons of CO₂ emissions on account of all projects in financial year 2024-2025

Benefits / recognitions arising out of energy conservation measures:

- Got "Energy efficient unit" award from CII, during the 24th National Awards for Excellence in Energy management 2024.
- Cost saving of ₹36 Mn with energy conservation projects in the plants.

3. Capital investment on energy conservation initiatives/equipment:

- ₹7.3 Cr for other energy conservation projects inside the plant.

B. Technology Absorption

1. Specific Areas in which Technology Development is carried out by the Company

The Technology activities of the Company are categorised under three broad areas of focus:

- Product Technology
- Manufacturing Engineering
- Research & Analysis

The Technology projects are identified to address the following specific objectives:

- Development of import substitution in materials and products.
- Exploration of environmentally friendly operations/ materials.
- Manufacturing Technology up-gradation to make the batteries robust and high-end performers.
- Material/Process development activities for enhancing battery performance and cost-efficiency.
- New product development for emerging applications.
- Research on New Energy Storage Technologies/ Non-Lead Acid Technologies.
- Technology up-gradation to make the batteries robust and high-end performer.

- Value engineering efforts for product improvements.

2. Benefits derived as a result of the above Technology Projects

- **Enhanced and Next Gen EFB & AGM Product for Hybrid Vehicle Versions** with evolving technological demands driven by vehicle requirements.
- **Introduced next-generation auxiliary battery** specifically designed for electric vehicles.
- **Advanced New Lead Acid Technologies:** Technology demonstration initiatives and promising advancements made in advanced lead acid and alternate chemistry storage technologies.
- Introducing a dedicated range of BCI products for automotive, marine and commercial vehicle application.
- **Breakthrough Stamped Grid Technology for VRLA UPS:** Extended Validations across ratings. The integration of advanced plate making technologies has been specifically tailored to enhance the performance and reliability of UPS systems.
- Developed a **new unique pasting process step** to improve UPS battery performance.
- Developed **low-cost & effective cooling solution** in the rolling mill processes at grid making technology through integration of green energy practices.
- Enhanced throughput by **optimizing acid filling cycle time** in UPS & 2-wheeler batteries.
- Optimised plate surface drier temperature to reduce conversion cost of UPS batteries.
- **Improved Reliability through enhanced Process** controls by introducing leakage and resistance testers to meet customer needs.
- Introduced Redefined **Durable Alloy** for 4W Automotive
- Developed a **custom-designed PE separator**, delivering superior performance for specialised applications.
- Deployed an **innovative negative electrode additive** with enhanced performance for high-wattage batteries.

- Integrated **sustainable Lead & Lead Alloy solutions**, marking a milestone in our sustainability initiative
- Implemented an upgraded **Expander formulation** with stronger performance for SLI Automotive (ABD)
- Deployed **recycled polymers**, advancing our commitment to circular manufacturing.

Patents filed: Electrolyte removal apparatus having innovative jig design for efficiently eliminating excess electrolytes post charging in AGM Batteries.

Designs Registered:

- ENERGRID Grid Design for lead acid battery
- Post Armor for 2W Lead Acid Battery

3. Future Plan of Action

- Development of product range for UPS application employing advanced plate making technology for international markets
- New Product Development for Home-UPS/Solar/UPS Applications in Domestic/International Market.
- Advanced lead acid product development and alternate chemistry initiatives through collaborative efforts.
- Development of stamped grid designs for optimised performance and manufacturability.
- Auxiliary battery development employing AGM technology
- Design and development of products for Commercial vehicle applications
- Development of products to enhance market share in international markets
- Expansion of Lawn & Garden product range
- Establishing methodology for computing product-based sustainability metrics
- Enhancing plate robustness by introducing advanced curing techniques in 4W & UPS.
- Implementation of new processes with compatible material to enhance mechanical strength in commercial batteries to enhance durability.

- Implementation of new energy efficient (higher productive) and advanced formation equipment for tubular battery plant.
- Optimization of formation process cycle time to improve productivity in 4W AGM.
- Design and development of innovative methods to improve the state of charge in 2W batteries.
- Development of new AGM separators with improved material characteristics for Automotive & Industrial applications.
- Introduction of novel & advanced carbon formulations for Automotive / industrial applications.
- Develop & implement dynamic premix expanders for Automotive / Industrial applications.
- Investigations & development of Next-Gen electrodes by fiber reinforcement technology.

4. Technology absorption, adaptation and innovation

i. Efforts in brief, made towards technology absorption, adaptation and innovation

- Deployed an **innovative negative electrode additive** with enhanced performance for high-wattage batteries.
- Developed a **new unique pasting process step** to improve UPS battery performance.

ii. Benefits derived because of above efforts:

- Cost reduction
- Environmental protection
- Energy conservation
- Enhanced performance and reliability of the product
- Enhanced market share
- Customer Satisfaction
- Penetration into newer markets
- Intellectual Property rights
- Sustainable development

iii. Information regarding Imported Technology

(a) Technology Imported	The Company has imported technology for the manufacture of, advanced Punched Grid for the futuristic Automotive batteries from Johnson Controls Inc., USA
(b) Year of Import	2018
(c) Has the technology been fully absorbed?	Yes, the technology is under implementation in a phased manner and already deployed successfully in certain application segments.
(d) If not fully absorbed, areas where this has not taken place, reasons therefore and future plan of action	-

5. Expenditure on Research and Development (₹ in crores)

S. No	Parameter	2024-2025	2023-2024
1	Capital	1.28	7.17
2	Recurring	12.44	9.57
	Total	13.72	16.74

C. Foreign Exchange earnings and outgo

(Amount in ₹ crores)

S. No	Parameter	2024-2025	2023-2024
1	Foreign exchange used	1,502.66	1,342.05
2	Foreign exchange earned	1,707.03	1,348.43

Annexure VIII

Information pursuant to Section 197 of the Act read with Rule 5 (1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014

- a. The Ratio of the remuneration of each director to the median remuneration of the employees of the company and the percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, for the financial year 2024-2025:

S. No	Name of the Director/Key Managerial Personnel	Designation	Ratio of the remuneration to the median remuneration of the employees	% increase/ (decrease) in remuneration
Non-Executive Directors				
1.	Mr. N Sri Vishnu Raju (till August 5, 2024)	Independent Director	3.08	NA
2.	Mr. T R Narayanaswamy (till August 5, 2024)	Independent Director	3.62	NA
3.	Ms. Bhairavi Tushar Jani	Independent Director	10.65	96.93
4.	Mr. Annush Ramasamy	Independent Director	10.85	98.18
5.	Dr. Amar Patnaik (w e f June 18, 2024)	Independent Director	8.82	NA
Executive Directors				
1.	Mr. Jayadev Galla	Chairman, Managing Director & CEO	2,232.06	6.29
2.	Mr. Harshavardhana Gourineni	Executive Director	1,116.03	6.29
3.	Mr. Vikramadithya Gourineni	Executive Director	1,116.03	6.29
Key Managerial Personnel*				
1.	Mr. Y Delli Babu	Chief Financial Officer	58.68	32.30
2.	Mr. Vikas Sabharwal	Company Secretary	50.20	49.94

(* Mr. Jayadev Galla is also a Key Managerial person)

- b. The percentage increase in the median remuneration of employees in the financial year: 2.44 %
- c. The number of permanent employees on the rolls of the Company: 10,240
- d. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

The average increase in the salaries of employees other than the managerial personnel was 7.46%. The remuneration of the Managing Director and Executive Directors is linked to the commission based on the profits of the Company.

- e. Affirmation that the remuneration is as per the remuneration policy of the company:

It is hereby affirmed that the remuneration paid to the Directors and Key Managerial Personnel is as per the Nomination and Remuneration Policy of the Company.

For and on behalf of the Board of Directors

Jayadev Galla

Chairman, Managing Director & CEO

DIN: 00143610

Place: Hyderabad
Date: May 29, 2025

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT**To****The Board of Directors of Amara Raja Energy & Mobility Limited****Introduction and objectives of work**

The Board of Directors of Amara Raja Energy & Mobility Limited (hereinafter abbreviated as "Amara Raja") have engaged us for providing Assurance Report on identified sustainability information in the Integrated Report (IR) & Business Responsibility & Sustainability Report (BRSR) of the Company for the year ended March 31, 2025. This Annual Integrated report has been prepared in accordance with the International Integrated Reporting Council (IIRC) Frameworks, Global Reporting Initiative Standards, 2021 & Business Responsibility and Sustainability Reporting (BRSR) based on the National Guidelines for Responsible Business Conduct (NGRBC).

Intended User

The assurance statement is made solely for "Amara Raja Energy & Mobility Limited" as per the governing contractual terms and conditions of the assurance engagement contract between "Amara Raja" and "Bureau Veritas". To the extent that the law permits, we owe no responsibility and do not accept any liability to any party other than "Amara Raja" for the work we have performed for this assurance report, or our conclusions stated in the paragraph below.

Scope of Work

We have performed the Reasonable Assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and in line with the requirements of Bureau Veritas's standard procedures and guidelines for external Assurance of Sustainability Reports, based on current best practice in independent assurance.

The reporting boundaries considered for this reporting period are as follows:

Head Office:

Renigunta, Kadapa Road, karakambadi, Tirupati, 517 520, Andhra Pradesh, India

Site 1:

Renigunta Cuddapah Road, Karakambadi, Tirupati, 517 520 Andhra Pradesh, India

Site 2:

Amar Raja Growth Corridor (ARGC), Nune Gundlapalli, Chittoor, 517 416, Andhra Pradesh India

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

Assessment was conducted by means of physical site visits at Tirupati & Chittoor plants. Bureau Veritas interviewed personnel of Amara Raja's including Safety, Environment, Energy, HR, L&D, Procurement / SCM, Finance and Accounts, CSR and other relevant departments.

- The Company had submitted performance data on reported IR & BRSR topics. The data pertaining to each location visited was assessed by Bureau Veritas through the process above described.
- Data on various IR & BRSR disclosures was assessed for the locations as mentioned above. Later, it was confirmed that the same assessed data went into preparation of the final data within the IR & BRSR Report 2024-25.

Management Responsibility

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

Our Findings

On the basis of our methodology and the activities described above,

- Nothing has come to our attention to indicate that the IR & BRSR disclosures are inaccurate or that the information included therein is not fairly stated.
- It is our opinion that Company has established appropriate systems for the collection, aggregation, and analysis of data on Sustainability/Non-Financial performance disclosures in the IR & BRSR.
- The IR & BRSR Report provides a fair representation of the Company's activities as included therein.
- The information is presented in a clear, understandable, and accessible manner, and allows readers to form a balanced opinion over the Company and status during the reporting period.

Limitations and Exclusions

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

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

Our assurance does not extend to the activities and operations of "Amara Raja" outside of the scope and geographical boundaries as well as the operations undertaken by any subsidiaries or joint ventures of the Company.

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

Statement of Independence, Integrity, and Competence

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

Bureau Veritas operates a certified Quality Management System which complies with the requirements of ISO 9001:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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


The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Amara Raja.

Competence

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

Restriction on use of Our Report

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



M Rama Mohan RAO
Lead Assuror
Bureau Veritas (India) Private Limited
Hyderabad, India
Dt: July 11, 2025



Rupam BARUAH
Technical Reviewer
Bureau Veritas (India) Private Limited
Mumbai, India
Dt: July 14, 2025

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT**To****The Board of Directors of Amara Raja Energy & Mobility Limited****Introduction and objectives of work**

The Board of Directors of Amara Raja Energy & Mobility Limited (hereinafter abbreviated as "Amara Raja") have engaged us to carry out an independent verification of its Greenhouse Gas Inventory assertions ("the GHG Inventory") i.e. Scope 1, Scope 2 and selected categories of Scope 3 emissions data as defined by the ISO 14064: Part 1 Standard and covering the Company's emissions over the period 1st April 2024 to 31st March 2025, which forms part of the Company's response to the Carbon Disclosure Project (CDP), disclosure for BRSR report of FY 2024-25 and its Integrated Report for FY 2024-25.

Intended User

The assurance statement is made solely for "Amara Raja Energy & Mobility Limited" as per the governing contractual terms and conditions of the assurance engagement contract between "Amara Raja" and "Bureau Veritas". To the extent that the law permits, we owe no responsibility and do not accept any liability to any party other than "Amara Raja" for the work we have performed for this assurance report, or our conclusions stated in the paragraph below.

Scope of Work

We have performed the Reasonable Assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and in line with the requirements of Bureau Veritas's standard procedures and guidelines for external Assurance of Sustainability Reports, based on current best practice in independent assurance. The verification applies a \pm 5% uncertainty towards errors and omissions.

The reporting boundaries considered for this reporting period are as follows:

Head Office: Renigunta, Kadapa Road, karakambadi, Tirupati, 517 520, Andhra Pradesh, India

Site 1: Renigunta, Kadapa Road, karakambadi, Tirupati, 517 520, Andhra Pradesh, India

Site 2: Amara Raja Growth Corridor (ARGC), Nune Gundlapalli, Chittoor, 517 416
Andhra Pradesh, India

The Scope of work agreed upon with Amara Raja includes verifications of its GHG emissions (Scope 1, Scope 2 and selected categories of Scope 3) as listed below:

Scope 1 emissions arising from

- Consumption of diesel (in DG Sets, Boilers and intermediate transportation),
- Acetylene Consumption in plant process,
- LPG Consumption (in furnace and ETP-ZLD Process),
- Usage (topping up) of different refrigerant gases and
- Usage (topping up) of Carbon Dioxide gas in Fire extinguishers.

Scope 2 emissions arising from

- Use of purchased electricity from Grid



Scope 3 emissions from categories (GHG Protocol) of

- Category 1 – Purchased Goods & Services (Primary & Secondary Lead, Sulphuric acid, Polypropylene, Lubricants & Tubular batteries)
- Category 4 – Upstream transport & Distribution of raw materials (Raw Material transportation by Road & Sea)
- Category 5 – Waste generated in operations (Plastic waste, E-Waste, Hazardous Wastes, non-hazardous wastes, waste recycled, landfilled and incinerated)
- Category 6 – Business travel (employee commute, business travel by road and air and product transportation)
- Category 7 – Employee Commuting
- Category 9 – Downstream transport & distribution
- Category 12 – End – of – life treatment of Solid Products
- Category 13 – Downstream leased assets

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

Assessment was conducted by means of physical site visits at Tirupati & Chittoor plants. Bureau Veritas interviewed personnel of Amara Raja's including Safety, Environment, Energy, HR, L&D, Procurement / SCM, Finance and Accounts, CSR and other relevant departments.

Verification Methodology

The verification was conducted by Bureau Veritas for the following activities:

- Desktop Review of ARE&ML emissions provided in spreadsheets
- Management interaction on data management systems and review of emission factors and assumptions at HO & Sites
- On site assessment from 10th to 12th April 2025 for the data monitoring and reporting at HO and site.

Conclusion:

Scope	Source	GHG Emissions (tCO2e) With Battery Component Division	GHG Emissions (tCO2e) Without Battery Component Division
Scope 1	Emissions arising from the consumption of fuels like diesel, Acetylene, LPG, use of refrigerant gases & CO2	6816	6599
Scope 2	Emissions from consumption of grid electricity	230765	212134
Scope 3	Under Categories (GHG Protocol) of 1,4,5,6,7,9,12,13)	451864	450776
Total		689445	669509

Management Responsibility

The Selection of reporting criteria, reporting period, reporting boundary, monitoring and measurement of data, preparation, and presentation of information in the GHG Inventory report are the sole responsibility of the Company and its management. We are not involved in drafting or preparation of GHG Inventory Report. Our sole responsibility is to provide independent Limited assurance on the GHG Inventory report for the financial year ended 31st March 2025.

Our Findings

On the basis of verification methodology and scope of work agreed upon, nothing has come to our attention to believe that the GHG data is not correct and is not a fair representation of Amara Raja GHG Emissions – Inventory for FY 2024-25.

Limitations and Exclusions

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

- Activities outside the defined assurance period.
- Positional statements (expressions of opinion, belief, aim or future intention by Amara Raja and statements of future commitment.
- Competitive claims in the report claiming, “first company in India”, “first time in India”, “first of its kind”, etc.

Our assurance does not extend to the activities and operations of “Amara Raja” outside of the scope and geographical boundaries as well as the operations undertaken by any subsidiaries or joint ventures of the Company.

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

Statement of Independence, Integrity, and Competence

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

The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Amara Raja.

Competence

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

Restriction on use of Our Report

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



M Rama Mohan RAO
Lead Assuror
Bureau Veritas (India) Private Limited
Hyderabad, India
Dt: July 11, 2025



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Technical Reviewer
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