



Amara Raja Energy & Mobility Limited

CDP Corporate Questionnaire 2025

Word version

Important: this export excludes unanswered questions

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

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Contents

C1. Introduction.....	8
(1.1) In which language are you submitting your response?	8
(1.2) Select the currency used for all financial information disclosed throughout your response.	8
(1.3) Provide an overview and introduction to your organization.	8
(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.	9
(1.4.1) What is your organization's annual revenue for the reporting period?	10
(1.5) Provide details on your reporting boundary.	10
(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?	10
(1.7) Select the countries/areas in which you operate.	12
(1.8) Are you able to provide geolocation data for your facilities?	12
(1.8.1) Please provide all available geolocation data for your facilities.	13
(1.24) Has your organization mapped its value chain?	14
(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?	15
C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities	16
(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?	16
(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?	17
(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?	18
(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.	18
(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?	30
(2.3) Have you identified priority locations across your value chain?	31
(2.4) How does your organization define substantive effects on your organization?	32
(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?	34
C3. Disclosure of risks and opportunities.....	36
(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?	36

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.	37
(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.	42
(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?.....	44
(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?	45
(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?	46
(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?	46
(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.	46
(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.	52

C4. Governance 54

(4.1) Does your organization have a board of directors or an equivalent governing body?	54
(4.1.1) Is there board-level oversight of environmental issues within your organization?	55
(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.	55
(4.2) Does your organization's board have competency on environmental issues?	60
(4.3) Is there management-level responsibility for environmental issues within your organization?	62
(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).	63
(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?	72
(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).	73
(4.6) Does your organization have an environmental policy that addresses environmental issues?	77
(4.6.1) Provide details of your environmental policies.....	78
(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?	80
(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?	81
(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.	82
(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?	86

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.	86
C5. Business strategy	90
(5.1) Does your organization use scenario analysis to identify environmental outcomes?	90
(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.	90
(5.1.2) Provide details of the outcomes of your organization's scenario analysis.	100
(5.2) Does your organization's strategy include a climate transition plan?	102
(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?	105
(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.	105
(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.	109
(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?	110
(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.	110
(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?	111
(5.5.2) Provide details of your organization's investments in low-carbon R&D for capital goods products and services over the last three years.	112
(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?	115
(5.10) Does your organization use an internal price on environmental externalities?	116
(5.10.1) Provide details of your organization's internal price on carbon.	116
(5.11) Do you engage with your value chain on environmental issues?	119
(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?	120
(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?	123
(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?	124
(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.	125
(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.	130
(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.	135
(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.	140
(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?	144

(5.13.1) Specify the CDP Supply Chain members that have prompted your implementation of mutually beneficial environmental initiatives and provide information on the initiatives.	145
--	-----

C6. Environmental Performance - Consolidation Approach..... 149

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.	149
---	-----

C7. Environmental performance - Climate Change..... 151

(7.1) Is this your first year of reporting emissions data to CDP?	151
(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?	151
(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?	151
(7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?	152
(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.	152
(7.3) Describe your organization's approach to reporting Scope 2 emissions.	153
(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?	153
(7.5) Provide your base year and base year emissions.	153
(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO ₂ e?	162
(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO ₂ e?	163
(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.	165
(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.	173
(7.9) Indicate the verification/assurance status that applies to your reported emissions.	178
(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.	178
(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.....	179
(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.....	181
(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?	182
(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.....	182
(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?	188
(7.11) How do your total Scope 3 emissions for the reporting year compare to those of the previous reporting year?	188

(7.11.1) For each Scope 3 category calculated in 7.8, specify how your emissions compare to the previous year and identify the reason for any change.....	189
(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?	195
(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?	195
(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).....	195
(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.	196
(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.	196
(7.17.2) Break down your total gross global Scope 1 emissions by business facility.	196
(7.17.3) Break down your total gross global Scope 1 emissions by business activity.	198
(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.	200
(7.20.2) Break down your total gross global Scope 2 emissions by business facility.	200
(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.	200
(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?	201
(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.	201
(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?	212
(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?	212
(7.29) What percentage of your total operational spend in the reporting year was on energy?	213
(7.30) Select which energy-related activities your organization has undertaken.	213
(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.	214
(7.30.6) Select the applications of your organization's consumption of fuel.	216
(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.	216
(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.....	222
(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.....	225
(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.	226
(7.34) Does your organization measure the efficiency of any of its products or services?	227
(7.34.1) Provide details of the metrics used to measure the efficiency of your organization's products or services.	228
(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.	229
(7.52) Provide any additional climate-related metrics relevant to your business.	230

(7.53) Did you have an emissions target that was active in the reporting year?	231
(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.	231
(7.54) Did you have any other climate-related targets that were active in the reporting year?	256
(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.....	256
(7.54.3) Provide details of your net-zero target(s).	263
(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.....	266
(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.	266
(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.	267
(7.55.3) What methods do you use to drive investment in emissions reduction activities?	270
(7.71) Does your organization assess the life cycle emissions of any of its products or services?	271
(7.71.1) Provide details of how your organization assesses the life cycle emissions of its products or services.	271
(7.73) Are you providing product level data for your organization's goods or services?	272
(7.74) Do you classify any of your existing goods and/or services as low-carbon products?	272
(7.79) Has your organization retired any project-based carbon credits within the reporting year?	272

C9. Environmental performance - Water security273

(9.1) Are there any exclusions from your disclosure of water-related data?	273
(9.1.1) Provide details on these exclusions.	273
(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?	274
(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?.....	281
(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.....	284
(9.2.7) Provide total water withdrawal data by source.	284
(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?	288
(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.....	289
(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?.....	295
(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?	298

(9.4.1) Indicate which of the facilities referenced in 9.3.1 could impact a requesting CDP supply chain member.	298
(9.5) Provide a figure for your organization’s total water withdrawal efficiency.	303
(9.12) Provide any available water intensity values for your organization’s products or services.	304
(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?	305
(9.13.1) What percentage of your company’s revenue is associated with products containing substances classified as hazardous by a regulatory authority?	305
(9.14) Do you classify any of your current products and/or services as low water impact?	306
(9.15) Do you have any water-related targets?	306
(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.	306
(9.15.2) Provide details of your water-related targets and the progress made.	307
C10. Environmental performance - Plastics.....	318
(10.1) Do you have plastics-related targets, and if so what type?	318
(10.2) Indicate whether your organization engages in the following activities.	319
(10.4) Provide the total weight of plastic durable goods and durable components produced, sold and/or used, and indicate the raw material content.....	322
C11. Environmental performance - Biodiversity	323
(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?	323
(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?	323
(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?	323
C13. Further information & sign off	327
(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?.....	327
(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?	327
(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.	332
(13.3) Provide the following information for the person that has signed off (approved) your CDP response.	332
(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.	333

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

☒ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☒ INR

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

☒ Publicly traded organization

(1.3.3) Description of organization

Amara Raja Energy & Mobility Limited (ARE&M), is one of India's leading manufacturers of automotive and industrial batteries. ARE&M is a major player and technology leader in the Indian storage battery industry, holding a significant market share in the production of lead-acid batteries for both industrial and automotive applications. ARE&M operates several subsidiary companies, including: - Amara Raja Batteries Middle East (FZE) (ARBME), which handles trading operations in the Middle East. - Amara Raja Circular Solutions Private Limited (ARCS), which operates a lead-acid battery recycling facility in Cheyyar, Tamil Nadu. - Amara Raja Advanced Cell Technologies Private Limited (ARACT), set up in Mahboobnagar, Telangana, is into manufacturing of lithium-ion batteries & other advanced cell technologies. - Amara Raja Power Systems Private Limited (ARPSL), which manufactures EV chargers. During February 2024, Group company Mangal Industries Limited's battery components manufacturing division has merged into ARE&M, which specializes in injection molding for battery plastic components. During the fiscal year 2024-25, ARE&M achieved an annual standalone turnover of INR 12,404.89 crores. ARE&M saw approximately 10% revenue growth in FY 20 24-25 compared to the previous fiscal year (FY 2023-24). ARE&M operates facilities in Tirupati and Chittoor, employing 2,632 staff and 7,608 workers. The company counts prestigious companies such as Maruti Suzuki India Limited, Hyundai Motors India Limited, Daimler trucks AG, Ford India Limited, Tata Motors Limited, Mahindra and Mahindra Limited, Honda Cars India Limited, Renault Nissan, Honda Motorcycles & Scooters India Private Ltd, Royal Enfield, Bajaj Auto Ltd, Airtel Ltd, Schneider Electric, Indus towers Ltd among its clients. ARE&M exports industrial and automotive batteries to over 50 countries worldwide. In India, the company's top-tier automotive and home UPS/Inverter batteries are distributed under the Amaron® and PowerZone™ brands through an extensive retail network. These products and

services are favored by major industries, including telecom (service providers and equipment manufacturers), UPS, Indian Railways, Motive, and Power and Gas sectors. Amara Raja embodies a synergy of diverse elements working in harmony. The company's five core values—Innovation, Excellence, Entrepreneurship, Experience, and Responsibility—are symbolized by five colors, representing the elements of nature and the mindset necessary to uphold each value. More information about ARE&M is available on the website <https://www.amararajaeandm.com/>

[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

(1.4.1) End date of reporting year

03/30/2025

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:

☒ Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:

☒ Yes

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:

☒ 2 years

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:

☒ 2 years

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

☒ 2 years

[Fixed row]

(1.4.1) What is your organization's annual revenue for the reporting period?

124048900000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☒ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

INE885A01032

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

86-218-3253

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

L31402AP1985PLC005305

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

☒ India

(1.8) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
	Select from: ☒ Yes, for all facilities	We will provide geolocation data for all facilities wherever asked.

[Fixed row]

(1.8.1) Please provide all available geolocation data for your facilities.

Row 1

(1.8.1.1) Identifier

Tirupati - Karakambadi facilities

(1.8.1.2) Latitude

13.673249

(1.8.1.3) Longitude

79.503676

(1.8.1.4) Comment

Latitude and Longitude provided.

Row 2

(1.8.1.1) Identifier

Amara raja Growth Corridor (ARGC)- Chitoor

(1.8.1.2) Latitude

13.210177

(1.8.1.3) Longitude

79.040186

(1.8.1.4) Comment

Latitude and Longitude provided.
[Add row]

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

☒ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

☒ Upstream value chain

☒ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☒ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☒ All supplier tiers known have been mapped

(1.24.7) Description of mapping process and coverage

Out of the total purchases made in 2024-25 towards input materials. Around 82% of the costs are accounted for procuring the primary and secondary lead & lead alloys. ARE&M sources the primary lead from Hindustan Zinc Limited, and Korea Zinc Company Ltd. The secondary lead required for the operations has been sourced from various local suppliers such as Nile Limited, Pondy Oxide & Chemicals Ltd, Pilot Industries Limited, Powertreck Industries, Gravita India Limited, Aardee Industries Pvt Ltd.
[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

	Plastics mapping	Value chain stages covered in mapping
	Select from: ☒ Yes, we have mapped or are currently in the process of mapping plastics in our value chain	Select all that apply ☒ Direct operations ☒ Upstream value chain ☒ Downstream value chain

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

5

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Short-term: The climate-related risks and opportunities identified to have an immediate impact on the company's business i.e. within five years, are categorized under the short-term horizon. It is proposed to achieve 30% of Scope 1 and 2 emissions reduction by 2027 through green energy procurement, green open access method, and RE power purchase agreements. Other significant environmental impact envisaged from the operations is the withdrawal of water from freshwater sources. ARE&M has implemented zero-liquid discharge facilities at both manufacturing facilities to recycle the treated wastewater. As part of the corporate sustainability initiative, ARE&M has adopted rainwater harvesting programs such as the construction of check dams in the region with a combined storage capacity of 1,433,260 kiloliters (kL), enabling the harvesting of 8,600,025 kL of rainwater. In addition, internal ponds with a total capacity of 559,758 kL were developed, facilitating the collection of an additional 2,244,836 kL of rainwater. These comprehensive rainwater harvesting initiatives have significantly enhanced groundwater recharge and local water availability, resulting in a water positivity ratio of 11.94 times. Both the manufacturing locations have adopted greenbelt and plantation activities in an area of about 500 acres to enhance the biodiversity in the area. ISO-14001 Environmental management systems have been implemented at all the operating facilities.

Medium-term

(2.1.1) From (years)

6

(2.1.3) To (years)

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Mid-term: Potential climate-related risks and opportunities that may impact the company's business in near future (6-10 years) are categorized into medium-term. Considering the change in market requirements and trade obligations, ARE&M intends to reduce the production carbon footprint by achieving a 60% reduction in scope 1 and 2 emissions by 2032 through green energy procurement, green open access method, and RE power purchase agreements. ARE&M facilities have already adopted zero liquid discharge operations and thereby the dependency on groundwater has been reduced.

Long-term

(2.1.1) From (years)

11

(2.1.2) Is your long-term time horizon open ended?

Select from:

☒ No

(2.1.3) To (years)

28

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Long-term business risks and opportunities are usually anticipated and identified based on scenario analysis, international guidelines, market predictions, etc. Therefore, the climate risks and opportunities identified to have an impact beyond 10 years duration are termed as long-term. Our definition of long-term coincides with our Net-Zero Goal 2050. ARE&M has already designed the stormwater drains in the facility for peak precipitation for a 50-year return period in the area. As per the WRI water risk tool, ARE&M facilities fall under the moderate water scarcity area for the 2030 scenario. ARE&M facilities have already adopted Zero liquid discharge schemes to reduce the freshwater footprint significantly.

[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☒ Yes	Select from: ☒ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☒ Yes	Select from: ☒ Both risks and opportunities	Select from: ☒ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☒ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

- ☒ Dependencies
- ☒ Impacts
- ☒ Risks
- ☒ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain
- ☒ Downstream value chain

(2.2.2.4) Coverage

Select from:

- ☒ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

- ☒ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

- ☒ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- ☒ Annually

(2.2.2.9) Time horizons covered

Select all that apply

- ☒ Short-term
- ☒ Medium-term
- ☒ Long-term

(2.2.2.10) Integration of risk management process

Select from:

- ☒ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific
- ☒ Local
- ☒ National

(2.2.2.12) Tools and methods used

Enterprise Risk Management

- ☒ Enterprise Risk Management
- ☒ Internal company methods
- ☒ ISO 31000 Risk Management Standard

International methodologies and standards

- ☒ ISO 14001 Environmental Management Standard
- ☒ Life Cycle Assessment

Other

- ☒ External consultants
- ☒ Internal company methods
- ☒ Materiality assessment
- ☒ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

- ☒ Flood (coastal, fluvial, pluvial, ground water)
- ☒ Heat waves
- ☒ Heavy precipitation (rain, hail, snow/ice)

Chronic physical

- ☒ Changing precipitation patterns and types (rain, hail, snow/ice)
- ☒ Heat stress
- ☒ Increased severity of extreme weather events
- ☒ Temperature variability

Policy

- ☒ Carbon pricing mechanisms
- ☒ Changes to international law and bilateral agreements
- ☒ Changes to national legislation

Market

- ☒ Changing customer behavior

Reputation

- ☒ Increased partner and stakeholder concern and partner and stakeholder negative feedback

Technology

- ☒ Transition to lower emissions technology and products

Liability

- ☒ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

- ☒ Customers
- ☒ Employees
- ☒ Investors
- ☒ Suppliers
- ☒ Regulators
- ☒ Local communities

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- ☒ No

(2.2.2.16) Further details of process

We have established an Enterprise Risk Management (ERM) framework to help identify the strategic, financial and operational risks. The company's risk management framework has been developed in accordance with ISO 31000 (Risk management guidelines) that delineates process of risk assessment, compilation of risk registers, identification of Key Risk Indicators and associated action plans, mapping of events and its mitigation. Climate risk is integrated as a key risk in our (ERM) and financial planning. We follow the '5*5' Risk Matrix for risk assessment. The risk score of each risk is calculated based on velocity of occurrence, potential severity of impact and likelihood of occurrence and rated on a 5-point scale. Based on the risk score, risks are prioritized and subsequent mitigation plans are prepared. The impact, likelihood & velocity of topics such as climate change are rated on a 5-point scale and basis the ratings, the risk score is calculated. Issues that may cause substantial and financial impact i.e. changes in EBITDA, significant production capacity reductions, fatalities or injuries, lasting environmental impacts, or legal penalties. Physical and transition risks due to climate change have been mapped. The 5 pointer scale clubbed with impact, likelihood and velocity parameters gives a risk score that may cause financial impact and the same is used to classify the substantive nature of the risk identified. Possible impacts due to excessive precipitation, possible drought frequency, and temperature rise have been assessed using the World Bank Climate Change Knowledge portal.

Row 2

(2.2.2.1) Environmental issue

Select all that apply

☒ Plastics

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☒ Risks

☒ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☒ Direct operations

☒ Upstream value chain

☒ Downstream value chain

(2.2.2.4) Coverage

Select from:

☒ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☒ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☒ Quantitative only

(2.2.2.8) Frequency of assessment

Select from:

☒ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☒ Short-term

(2.2.2.10) Integration of risk management process

Select from:

☒ A specific environmental risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☒ Site-specific

(2.2.2.12) Tools and methods used

Enterprise Risk Management

☒ Enterprise Risk Management

☒ Internal company methods

☒ ISO 31000 Risk Management Standard

☒ Other enterprise risk management, please specify :Regulatory requirements for Extended producer responsibility under Plastic Waste Management Rules 2016

International methodologies and standards

☒ ISO 14001 Environmental Management Standard

☒ Life Cycle Assessment

Other

☒ Materiality assessment

(2.2.2.13) Risk types and criteria considered

Policy

- ☒ Changes to international law and bilateral agreements
- ☒ Changes to national legislation
- ☒ Increased difficulty in obtaining operations permits

Market

- ☒ Availability and/or increased cost of recycled or renewable content
- ☒ Changing customer behavior

Reputation

- ☒ Increased partner and stakeholder concern and partner and stakeholder negative feedback

Technology

- ☒ Transition to recyclable plastic products
- ☒ Transition to increasing recycled content

Liability

- ☒ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

- | | |
|--|---|
| ☒ Customers | ☒ Local communities |
| ☒ Employees | |
| ☒ Investors | |
| ☒ Suppliers | |
| ☒ Regulators | |

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☒ No

(2.2.2.16) Further details of process

Plastic material use inventory has been developed. Plastic waste generation at the site due to packaging waste has been inventoried. We use recyclable stretch film for web sealing packing and send all generated plastic waste to authorized recyclers. A significant portion of plastic components in batteries are recycled. As a part of the extended producer responsibility regulations of Gol, plastic waste recycling credits have been procured from authorized recycling vendors through the government portal.

Row 3

(2.2.2.1) Environmental issue

Select all that apply

☒ Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☒ Direct operations

☒ Upstream value chain

☒ Downstream value chain

(2.2.2.4) Coverage

Select from:

☒ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☒ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☒ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☒ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☒ Short-term

☒ Medium-term

☒ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☒ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☒ Site-specific

- ☒ Local
- ☒ National

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

- ☒ EcoVadis
- ☒ SEDEX
- ☒ WRI Aqueduct

Enterprise Risk Management

- ☒ Enterprise Risk Management
- ☒ Internal company methods
- ☒ ISO 31000 Risk Management Standard

International methodologies and standards

- ☒ ISO 14001 Environmental Management Standard
- ☒ Life Cycle Assessment

Other

- ☒ Materiality assessment
- ☒ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

- ☒ Flood (coastal, fluvial, pluvial, ground water)
- ☒ Heat waves
- ☒ Heavy precipitation (rain, hail, snow/ice)

Chronic physical

- ☒ Changing precipitation patterns and types (rain, hail, snow/ice)

☒ Temperature variability

Policy

☒ Changes to international law and bilateral agreements

☒ Changes to national legislation

Market

☒ Changing customer behavior

☒ Uncertainty in the market signals

Reputation

☒ Increased partner and stakeholder concern and partner and stakeholder negative feedback

Technology

☒ Transition to water efficient and low water intensity technologies and products

☒ Transition to water intensive, low carbon energy sources

Liability

☒ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☒ Customers

☒ Local communities

☒ Employees

☒ Investors

☒ Suppliers

☒ Regulators

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☒ No

(2.2.2.16) Further details of process

*We have established an Enterprise Risk Management (ERM) framework to help identify the strategic, financial and operational risks. The company's risk management framework has been developed in accordance with ISO 31000 (Risk management guidelines) that delineates process of risk assessment, compilation of risk registers, identification of Key Risk Indicators and associated action plans, mapping of events and its mitigation. Climate risk is integrated as a key risk in our (ERM) and financial planning. We follow the '5*5' Risk Matrix for risk assessment. The risk score of each risk is calculated based on velocity of occurrence, potential severity of impact and likelihood of occurrence and rated on a 5-point scale. Based on the risk score, risks are prioritized and subsequent mitigation plans are prepared. The impact, likelihood & velocity of topics such as climate change are rated on a 5-point scale and basis the ratings, the risk score is calculated. Issues that may cause substantial and financial impact i.e. changes in EBITDA, significant production capacity reductions, fatalities or injuries, lasting environmental impacts, or legal penalties. Physical and transition risks due to climate change have been mapped. Possible impacts due to excessive precipitation, possible drought frequency, and temperature rise have been assessed using the World Bank Climate Change Knowledge portal.*

[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

☒ Yes

(2.2.7.2) Description of how interconnections are assessed

An increase in global temperatures can lead to reduced productivity of employees and hence ARE&M has launched a preliminary assessment on the additional capital cost for installing workplace room air conditioning systems vis-à-vis the increase in workers' productivity. An increase in rainfall intensity in the region by 2030/2040 can lead to localized flood situations for a short span of 4 to 5 days once in three to four years. ARE&M has reviewed the stormwater drain adequacy of the facility to ensure that no flood water will be stagnant at the plants to avoid any production disruptions. The possible transitional risks such as carbon border adjustment mechanisms beyond 2032 have been assessed based on the prevailing ETS market values in the EU. Due to the introduction of Green open access regulations by GoI in 2022, RE power for commercial and industrial use will be made available at a cheaper price by 2030. Hence, ARE&M found investments in the RE power will be a business case. Opportunities to invest in the RE power projects under the Green open access scheme have been evaluated periodically. ARE&M is also focused on developing the necessary infrastructure, capabilities, and partnerships to support India shift towards RE and electric mobility, aiming to be a leader in this transition. India's ambitious renewable energy and electric vehicle (EV) plans provide significant opportunities for the battery and energy storage industry. The country targets 500 GW of renewable energy capacity by 2030, necessitating advanced energy storage systems (ESS) to manage the intermittent nature of solar and wind power and 30% EVs by 2030. This is critical for ensuring grid stability and peak load management. Additionally, the push for EVs is expected to create high demand for lithium-ion batteries, supported by government schemes like the Production Linked Incentive (PLI) for Advanced Chemistry Cell (ACC) batteries. Amara Raja is positioning itself as a leader in India's energy storage and electric mobility market with significant investments and strategic partnerships. The company is investing ₹9,500 crore in a 16 GWh lithium-ion cell manufacturing facility and a 5 GWh battery pack unit in Telangana, focusing on Lithium Iron Phosphate (LFP) and Nickel Manganese Cobalt (NMC) chemistries. These cells will support both electric vehicles (EVs) and energy storage systems (ESS). Amara Raja has formed

multiple key partnerships to strengthen its technological and supply capabilities: 1. InoBat: Amara Raja has invested in Slovakia-based InoBat for technology collaboration and potential access to raw materials through partners like Rio Tinto. 2. Gotion High-Tech: Through its partnership with Gotion, a leader in LFP technology, Amara Raja is localizing production and leveraging global supply chains. 3. Log9 Materials: The company collaborates with Log9 on large cylindrical LFP cells, with a focus on commercial applications in India's EV market.

[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☒ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☒ Direct operations

☒ Upstream value chain

☒ Downstream value chain

(2.3.3) Types of priority locations identified

Sensitive locations

☒ Areas of limited water availability, flooding, and/or poor quality of water

Locations with substantive dependencies, impacts, risks, and/or opportunities

☒ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

(2.3.4) Description of process to identify priority locations

Based on the published data (World Bank Climate Change Knowledge portal), the region might experience increased rainfall intensity by 2030 and beyond. This might lead to water logging in the nearby areas that might affect the business operations for a short-term period of 4 to 5 days a year. ARE&M has already designed the stormwater drains in the facility for peak precipitation for a 50-year return period in the area. As per the WRI water risk tool, ARE&M facilities fall under the moderate water scarcity area for the 2030 scenario. ARE&ML facilities have already adopted Zero liquid discharge schemes to reduce the freshwater footprint

significantly. As part of our risk management framework, we engage multiple times annually with key upstream and downstream stakeholders—such as suppliers, regulators, local communities, investors, and consumers—to address emerging concerns around physical and transition climate risks and their contributions to mitigating climate impacts. We engage with customers regularly through stakeholder initiatives and feedback programs to understand their climate-related priorities. We share our performance, targets on climate action & future plans with our customers. We conduct regular training programs for our marketing teams to equip them with the knowledge and progress on our sustainability initiatives and performance. In terms of supplier engagement, our annual due diligence process identifies ESG risks, including climate-related risks, across our supply chain. This allows us to mitigate concerns such as material price fluctuations, resource shortages, and regulatory noncompliance. We work closely with suppliers as part of our sustainability strategy to address these challenges. We periodically assess vendors on a range of ESG parameters, including ethics, labor welfare, safety, environment, and climate management. We mandate corrective actions from suppliers who fall short of our standards and handhold them in taking these actions. Our Sustainable Sourcing Policy guides this process by setting clear expectations on ESG performance and climate goals. In FY 2025, we assessed 17 suppliers (including all critical ones).

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☒ Yes, we will be disclosing the list/geospatial map of priority locations

(2.3.6) Provide a list and/or spatial map of priority locations

Priority Location.xlsx

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☒ Qualitative

☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☒ Revenue

(2.4.3) Change to indicator

Select from:

☒ % decrease

(2.4.4) % change to indicator

Select from:

☒ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☒ Frequency of effect occurring

☒ Time horizon over which the effect occurs

☒ Likelihood of effect occurring

(2.4.7) Application of definition

Based on the published data (World Bank Climate Change Knowledge portal), the region might experience increased rainfall intensity by 2030 and beyond. This might lead to water logging in the nearby areas that might affect the business operations for a short-term period of 4 to 5 days a year. As per the WRI water risk tool, ARE&M facilities fall under the moderate water scarcity area for the 2030 scenario.

Opportunities

(2.4.1) Type of definition

Select all that apply

☒ Qualitative

☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☒ Revenue

(2.4.3) Change to indicator

Select from:

☒ % increase

(2.4.4) % change to indicator

Select from:

☒ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☒ Frequency of effect occurring

☒ Time horizon over which the effect occurs

☒ Likelihood of effect occurring

(2.4.7) Application of definition

ARE&M has already designed the stormwater drains in the facility for peak precipitation for a 50-year return period in the area. ARE&M facilities have already adopted Zero liquid discharge schemes to reduce the freshwater footprint significantly. Due to the introduction of Green open access regulations by GoI in 2022, RE power for commercial and industrial use will be made available at a cheaper price by 2030. Hence, ARE&M found investments in the RE power will be a business case. Opportunities to invest in the RE power projects under the Green open access scheme have been evaluated periodically.

[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

☒ No, we do not identify and classify our potential water pollutants

(2.5.3) Please explain

We have no water related discharge across our facilities. We have 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.

[Fixed row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

☒ Yes, both in direct operations and upstream/downstream value chain

Water

(3.1.1) Environmental risks identified

Select from:

☒ Yes, both in direct operations and upstream/downstream value chain

Plastics

(3.1.1) Environmental risks identified

Select from:

☒ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☒ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

Plastic material use inventory has been developed. Plastic waste generation at the site due to packaging waste has been inventoried. Our factories are certified as (SUP) Single Use Plastic free. We use recyclable stretch film for web sealing packing and send all generated plastic waste to authorized recyclers. A significant portion of plastic components in batteries are recycled. As a part of the extended producer responsibility regulations of GoI, plastic waste recycling credits have been procured from authorized recycling vendors through the government portal.

[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☒ Heat stress

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ India

(3.1.1.9) Organization-specific description of risk

An increase in ambient temperatures and heat stress presents multiple climate-related risks to Amara Raja Energy and Mobility's operating plants. Particularly concerning for industrial hubs like Amara Raja's plants, where manufacturing activities are energy-intensive and highly sensitive to variations in ambient conditions. Increased ambient temperatures and heat stress pose significant operational, financial, and health risks for Amara Raja Energy and Mobility, necessitating proactive strategies to protect worker productivity, control costs, and maintain equipment reliability.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Very likely

(3.1.1.14) Magnitude

Select from:

☒ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Persistent heat and rising temperature, raises operating costs, notably for HVAC running cost and power consumption impacting the efficiency of the overall system. This shall result in increased frequency of equipment replacements or maintenance due to heat stress. Leading to a gradual erosion of asset values for electrical equipment and higher operating liabilities.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

0

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

450000000

(3.1.1.25) Explanation of financial effect figure

The estimated annual increase in operational costs resulting from chronic physical risks is based on several factors, including the heightened usage of HVAC systems and a rise in employee absenteeism due to health issues exacerbated by the effects of climate change. These factors have been carefully considered to project the potential financial impact on our operations and to develop appropriate strategies to address and mitigate these risks.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☒ Other infrastructure, technology and spending, please specify :Transitioning to energy-efficient equipment to improve operational reliability and reduce energy consumption. Strategies will include minimizing heat sources and optimizing ventilation systems for a comfortable working environment.

(3.1.1.27) Cost of response to risk

225000000

(3.1.1.28) Explanation of cost calculation

It has been considered that we may invest at least 50% (INR 225 million) of the anticipated financial impact.

(3.1.1.29) Description of response

50% (INR 225 million) of the anticipated financial impact may be invested in mitigating the climate related risk through various activities such as improving the HVAC system and employee wellbeing, supply chain and value chain management.

Water

(3.1.1.1) Risk identifier

Select from:

☒ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Heavy precipitation (rain, hail, snow/ice)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ India

(3.1.1.7) River basin where the risk occurs

Select all that apply

☒ Other, please specify :Swarnamukhi River Basin

(3.1.1.9) Organization-specific description of risk

Heavy precipitation poses a significant water-related risk to Amara Raja Energy and Mobility's manufacturing plants in Andhra Pradesh, especially in regions like Tirupati and Chittoor where our major facilities are located. This risk is exacerbated by the region's susceptibility to intense monsoons and extreme rainfall events which have become more frequent in recent years.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Increased capital expenditures

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☒ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Likely

(3.1.1.14) Magnitude

Select from:

☒ High

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Heavy precipitation and floods may damage inventory, machinery, and infrastructure. This will result higher spending on disaster recovery and community flood relief, indicating potential direct hit to reserves and asset values. Also, it will elevate the liabilities for restoration and repairs.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

2750000000

(3.1.1.25) Explanation of financial effect figure

Considering the heaviest rainfall days in the area will increase to 5 to 6 days in a year which might result in floods at the operating facilities that can lead to production disruptions and financial loss of INR 2750 million once in three to four years of such flood incidents.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☒ Other infrastructure, technology and spending, please specify :This includes the construction of protective infrastructure, the implementation of advanced drainage systems, and the adoption of effective flood prevention measures.

(3.1.1.27) Cost of response to risk

1375000000

(3.1.1.28) Explanation of cost calculation

It has been considered that we may invest at least 50% (INR 1375 million) of the anticipated financial impact in mitigating the climate-related risk.

(3.1.1.29) Description of response

We are committed to conducting thorough asset integrity evaluations to assess the vulnerability of our assets to floods and high-humidity environments. This evaluation process will enable us to identify areas of potential risk and implement mitigation measures. Hence, at least 50% (INR 1375 million) of the anticipated financial impact may be invested for these mitigation measures.

[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

☒ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

1524000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☒ 1-10%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

450000000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☒ Less than 1%

(3.1.2.7) Explanation of financial figures

It is the aggregation of risks posed by climate change across different verticals of our business. The transition risk is estimated at INR 1,524 million, and the physical risk is estimated at INR 450 million.

Water

(3.1.2.1) Financial metric

Select from:

☒ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☒ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

920000000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☒ Less than 1%

(3.1.2.7) Explanation of financial figures

It is the aggregation of risk posed by water on different verticals of our business. The physical risk is estimated to be INR 920 millions.
[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

India

☒ Other, please specify :Swarnamukhi River Basin

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☒ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

0

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☒ Less than 1%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☒ Less than 1%

(3.2.11) Please explain

Our manufacturing facilities in Andhra Pradesh are state-of-the-art and are designed with in-built resilience mechanisms to mitigate water and climate-related risks. The nearest river is the Swarnamukhi, located approximately 43.5 km from Karkambadi and 121 km from Chittoor. Although, the facilities are situated within the Swarnamukhi river basin, they are not at risk from this river.

[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

(3.3.1) Water-related regulatory violations

Select from:

☒ No

(3.3.3) Comment

No such events have occurred during the reporting year. Amara Raja strictly adheres to and remains fully compliant with all applicable environmental laws, regulations, and guidelines, including the Water (Prevention and Control of Pollution) Act.

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☒ No, and we do not anticipate being regulated in the next three years

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	Select from: ☒ Yes, we have identified opportunities, and some/all are being realized
Water	Select from: ☒ Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

☒ Use of renewable energy sources

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ India

(3.6.1.8) Organization specific description

The Company has increased its reliance on renewable energy sources, such as solar power. Currently, renewable energy accounts for 25% of the overall energy mix. ARE&M has invested in the solar rooftop PV facilities and also off-site captive RE power as per the applicable local regulations with a total RE installed capacity of 67 MW. This initiative resulted in the avoidance of 80,240 tons of CO2 emissions.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☒ Short-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

☒ Medium-low

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Due to the utilization of 111 million kWh of electrical power from RE power sources during FY 24-25 the electrical energy bills have been reduced to INR 777 million on an overall aspect. But for the reporting year- additional 5 MW solar power was commissioned which gave about saving of INR 23.38 million. With the prevailing grid power tariff of INR 7 per kWh of electrical energy, the savings from reducing grid power use have been estimated.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

0

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

23378001

(3.6.1.23) Explanation of financial effect figures

The total RE power installation is 67 MW of which 5 MW is installed and commissioned in the reporting year. When compared with previous reporting year- The increase in Renewable Energy generated and consumed was around 3339714 kWh. Considering the prevailing grid power tariff of about INR 7 per kWh of electrical energy, the savings from the reduction of grid power use, by the additional solar power have been estimated as INR 23.38 million. This would continue to give us savings for the project life. Similarly, when we look at the renewable electricity generation from the entire 67 MW in the reporting year, it was around 97061051 kWh. Considering INR 7 per kWh- the total monetary saving from electricity generated by 67 MW in the reporting year is approx. INR 679.43 million.

(3.6.1.24) Cost to realize opportunity

260000000

(3.6.1.25) Explanation of cost calculation

The total RE power installation is 67 MW, the total RE power generation is estimated as 111 million kWh. As mentioned, 5 MW solar power was commissioned in the reporting year, amounting to be INR 260000000.

(3.6.1.26) Strategy to realize opportunity

ARE&M has installed in solar power generation, with a capacity of 67 MW. Out of which 5 MW was commissioned in the FY25. The renewable energy penetration is around 25% in the overall energy mix. Additionally, ARE&M has ambitious plans to procure an additional 279 MW equivalent of green power over the next decade.

Water

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

☒ Other energy source opportunity, please specify :Reduction of LPG in Zero Liquid Discharge (ZLD) plant

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- ☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- ☒ India

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

- ☒ Other, please specify :Swarnamukhi river basin

(3.6.1.8) Organization specific description

The Zero Liquid Discharge (ZLD) plant at Amara Raja is equipped with a pretreatment system to reduce water hardness, followed by a two-stage Reverse Osmosis system (RO2 and RO3), and further treated using a Multiple Effect Evaporator (MEE) and Agitated Thin Film Dryer (ATFD). Initially, the RO3 output had a low Total Dissolved Solids (TDS) concentration of around 15,000 ppm, which significantly increased the operational load on the MEE, leading to higher LPG consumption. To address this, we have implemented a process optimization by introducing RO3 reject recirculation to the collection tank and installing an additional RO stage (RO4).

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Reduced indirect (operating) costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- ☒ Short-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- ☒ Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

☒ Medium-low

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The Zero Liquid Discharge (ZLD) plant at Amara Raja is equipped with a pretreatment system to reduce water hardness, followed by a two-stage Reverse Osmosis system (RO2 and RO3), and further treated using a Multiple Effect Evaporator (MEE) and Agitated Thin Film Dryer (ATFD). Initially, the RO3 output had a low Total Dissolved Solids (TDS) concentration of around 15,000 ppm, which significantly increased the operational load on the MEE, leading to higher LPG consumption. To address this, we have implemented a process optimization by introducing RO3 reject recirculation to the collection tank and installing an additional RO stage (RO4). This enhancement resulted in a substantial reduction in LPG consumption—from 605,220 kg per annum to 225,931 kg per annum—achieving a 62% decrease. This operational improvement not only enhanced energy efficiency but also led to a cost saving of 28.5 million annually.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

0

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

28500000

(3.6.1.23) Explanation of financial effect figures

The initiative have reduced LPG usage by 62% from 605,220 kg to 225,931 kg annually, resulting in improved energy efficiency and annual cost savings of INR 28.5 million.

(3.6.1.24) Cost to realize opportunity

3658000

(3.6.1.25) Explanation of cost calculation

With the installation of RO-4, the load on the MEE has been reduced by 60%, and it is now required to run only 2 days a week. The capex for RO-4 is INR 3658000.

(3.6.1.26) Strategy to realize opportunity

The Zero Liquid Discharge (ZLD) plant at Amara Raja is equipped with a pretreatment system to reduce water hardness, followed by a two-stage Reverse Osmosis system (RO2 and RO3), and further treated using a Multiple Effect Evaporator (MEE) and Agitated Thin Film Dryer (ATFD). Initially, the RO3 output had a low Total Dissolved Solids (TDS) concentration of around 15,000 ppm, which significantly increased the operational load on the MEE, leading to higher LPG consumption. To address this, we have implemented a process optimization by introducing RO3 reject recirculation to the collection tank and installing an additional RO stage (RO4). This enhancement resulted in a substantial reduction in LPG consumption—from 605,220 kg per annum to 225,931 kg per annum—achieving a 62% decrease.
[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:

☒ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

260000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ Less than 1%

(3.6.2.4) Explanation of financial figures

The total RE power installation is 67 MW with the total RE power generation is 111 million kWh. In the reporting year, we have installed additional 5MW solar capacity to our energy mix. The figure mentioned here is approximate cost to install and commission the 5MW solar power in the reporting year.

Water

(3.6.2.1) Financial metric

Select from:

☒ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

3658000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☒ Less than 1%

(3.6.2.4) Explanation of financial figures

The Zero Liquid Discharge (ZLD) plant at Amara Raja is equipped with a pretreatment system to reduce water hardness, followed by a two-stage Reverse Osmosis system (RO2 and RO3), and further treated using a Multiple Effect Evaporator (MEE) and Agitated Thin Film Dryer (ATFD). Initially, the RO3 output had a low Total Dissolved Solids (TDS) concentration of around 15,000 ppm, which significantly increased the operational load on the MEE, leading to higher LPG consumption. To address this, we have implemented a process optimization by introducing RO3 reject recirculation to the collection tank and installing an additional RO stage (RO4). For RO-4, the capital expenditure is ₹3,658,000. This enhancement resulted in a substantial reduction in LPG consumption—from 605,220 kg per annum to 225,931 kg per annum—achieving a 62% decrease. This operational improvement not only enhanced energy efficiency but also led to a cost saving of ₹2.85 crores annually.

[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☒ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☒ Quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☒ Executive directors or equivalent

☒ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☒ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

Board Diversity policy is available on the company's website:

<https://www.amararajaeandm.com/Investors/DownloadPolicyPDF/27?name=Board%20Diversity%20Policy> Policy Purpose: To establish Amara Raja's approach to diversity on its Board of Directors. Objective: To improve the quality and performance of the Board, leading to better overall company performance and growth. Description of the policy: Amara Raja's Board Diversity and Inclusion policy recognizes that a diverse Board, encompassing various skills, experiences, education, ages, genders, geography, ethnicities, and backgrounds enhances Board performance, promotes open debate, and leads to better company decisions and growth. The company is committed to fostering an inclusive culture, and the Nomination and Remuneration Committee is responsible for identifying and nominating a diverse

range of candidates for Board appointments. Role of the Nomination and Remuneration Committee: This committee is tasked with actively seeking and nominating diverse candidates for Board positions, subject to Board and shareholder approval. In essence, Amara Raja views diversity not just as a compliance measure but as a strategic asset that strengthens the Board's effectiveness and drives the company's success.

(4.1.6) Attach the policy (optional)

ARBL - Board Diversity Policy.pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	Select from: ☒ Yes
Water	Select from: ☒ Yes
Biodiversity	Select from: ☒ Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board’s oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☒ Director on board
- ☒ Chief Executive Officer (CEO)
- ☒ Chief Sustainability Officer (CSO)
- ☒ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Individual role descriptions
- ☒ Other policy applicable to the board, please specify :Environmental, Climate Action, Sustainability Policy

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- | | |
|---|---|
| ☒ Reviewing and guiding annual budgets | ☒ Approving corporate policies and/or commitments |
| ☒ Overseeing and guiding scenario analysis | ☒ Overseeing and guiding public policy engagement |
| ☒ Overseeing the setting of corporate targets | ☒ Reviewing and guiding innovation/R&D priorities |
| ☒ Monitoring progress towards corporate targets | ☒ Approving and/or overseeing employee incentives |
| ☒ Overseeing and guiding value chain engagement | ☒ Overseeing and guiding major capital expenditures |
| ☒ Monitoring the implementation of the business strategy | |
| ☒ Overseeing reporting, audit, and verification processes | |
| ☒ Monitoring the implementation of a climate transition plan | |
| ☒ Overseeing and guiding the development of a business strategy | |

- ☒ Overseeing and guiding acquisitions, mergers, and divestitures
- ☒ Monitoring supplier compliance with organizational requirements
- ☒ Monitoring compliance with corporate policies and/or commitments
- ☒ Overseeing and guiding the development of a climate transition plan
- ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

Please refer to page 203 of the integrated report FY 2024-25 for various policies. At Amara Raja Energy & Mobility Limited (ARE&M), sustainability governance is deeply integrated into the company's strategic and operational frameworks. The Board of Directors conduct quarterly sustainability performance reviews, ensuring that climate action, energy transition initiatives, and long-term sustainability plans are part of the core agenda. As a part of these reviews, the Board examines the Business Responsibility and Sustainability Report (BRSR), along with comprehensive presentations covering: • Performance on key Environmental, Social, and Governance (ESG) aspects • Energy consumption and carbon emissions reduction progress • Principle-wise alignment with the nine principles of BRSR issued by SEBI • Status and progress against key sustainability KPIs The Board is also regularly apprised of the activities and updates from the Sustainability Committee with discussions including milestones achieved, progress of identified projects, and opportunities for enhancing impact. To drive its sustainability aspirations, ARE&M has established a dedicated Sustainability Committee chaired by the Executive Director and comprising senior leadership, including the Chief Sustainability Officer. The Committee is responsible for: • Defining and updating the company's Sustainability Roadmap • Overseeing cross-functional initiatives aligned to climate change mitigation, circular economy practices, and responsible resource use • Monitoring project progress and sustainability KPIs on a monthly basis Importantly, inputs and feedback from the Board are systematically considered by the Sustainability Committee. This ensures a continuous feedback loop that further refines the company's ESG agenda and strengthens alignment with global standards and stakeholder expectations.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☒ Director on board
- ☒ Chief Executive Officer (CEO)
- ☒ Chief Sustainability Officer (CSO)
- ☒ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Individual role descriptions
- ☒ Other policy applicable to the board, please specify :Environmental, Climate Action, Sustainability Policy

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- | | |
|--|---|
| ☒ Reviewing and guiding annual budgets | ☒ Approving corporate policies and/or commitments |
| ☒ Overseeing and guiding scenario analysis | ☒ Overseeing and guiding public policy engagement |
| ☒ Overseeing the setting of corporate targets | ☒ Reviewing and guiding innovation/R&D priorities |
| ☒ Monitoring progress towards corporate targets | ☒ Approving and/or overseeing employee incentives |
| ☒ Overseeing and guiding value chain engagement | ☒ Overseeing and guiding major capital expenditures |
| ☒ Monitoring the implementation of the business strategy | |
| ☒ Overseeing reporting, audit, and verification processes | |
| ☒ Monitoring the implementation of a climate transition plan | |
| ☒ Overseeing and guiding the development of a business strategy | |
| ☒ Overseeing and guiding acquisitions, mergers, and divestitures | |
| ☒ Monitoring supplier compliance with organizational requirements | |
| ☒ Monitoring compliance with corporate policies and/or commitments | |
| ☒ Overseeing and guiding the development of a climate transition plan | |
| ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities | |

(4.1.2.7) Please explain

Please refer to page 203 of the integrated report FY 2024-25 for various policies. At Amara Raja Energy & Mobility Limited (ARE&M), sustainability governance is deeply integrated into the company's strategic and operational frameworks. The Board of Directors conduct quarterly sustainability performance reviews, ensuring

that climate action, energy transition initiatives, and long-term sustainability plans are part of the core agenda. As a part of these reviews, the Board examines the Business Responsibility and Sustainability Report (BRSR), along with comprehensive presentations covering: • Performance on key Environmental, Social, and Governance (ESG) aspects • Energy consumption and carbon emissions reduction progress • Water consumption and usage coupled with reuse and conservation strategies • Principle-wise alignment with the nine principles of BRSR issued by SEBI • Status and progress against key sustainability KPIs The Board is also regularly apprised of the activities and updates from the Sustainability Committee, with discussions including milestones achieved, progress of identified projects, and opportunities for enhancing impact. To drive its sustainability aspirations, ARE&M has established a dedicated Sustainability Committee chaired by the Executive Director and comprising senior leadership, including the Chief Sustainability Officer. The Committee is responsible for: • Defining and updating the company's Sustainability Roadmap • Overseeing cross-functional initiatives aligned to climate change mitigation, circular economy practices, and responsible resource use • Monitoring project progress and sustainability KPIs on a monthly basis Importantly, inputs and feedback from the Board are systematically considered by the Sustainability Committee. This ensures a continuous feedback loop that further refines the company's ESG agenda and strengthens alignment with global standards and stakeholder expectations.

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☒ Director on board
- ☒ Chief Executive Officer (CEO)
- ☒ Chief Sustainability Officer (CSO)
- ☒ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- ☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Individual role descriptions
- ☒ Other policy applicable to the board, please specify :Environmental, Climate Action, Sustainability Policy

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- ☒ Reviewing and guiding annual budgets
- ☒ Overseeing and guiding value chain engagement
- ☒ Approving corporate policies and/or commitments
- ☒ Overseeing and guiding public policy engagement
- ☒ Overseeing and guiding the development of a business strategy
- ☒ Monitoring supplier compliance with organizational requirements
- ☒ Monitoring compliance with corporate policies and/or commitments
- ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

Please refer to page 203 of the integrated report FY 2024-25 for various policies. At Amara Raja Energy & Mobility Limited (ARE&M), sustainability governance is deeply integrated into the company's strategic and operational frameworks. The Board of Directors conduct quarterly sustainability performance reviews, ensuring that climate action, energy transition initiatives, and long-term sustainability plans are part of the core agenda. As a part of these reviews, the Board examines the Business Responsibility and Sustainability Report (BRSR), along with comprehensive presentations covering: • Performance on key Environmental, Social, and Governance (ESG) aspects • Energy consumption and carbon emissions reduction progress • Principle-wise alignment with the nine principles of BRSR issued by SEBI • Status and progress against key sustainability KPIs The Board is also regularly apprised of the activities and updates from the Sustainability Committee, with discussions including milestones achieved, progress of identified projects, and opportunities for enhancing impact. To drive its sustainability aspirations, ARE&M has established a dedicated Sustainability Committee chaired by the Executive Director and comprising senior leadership, including the Chief Sustainability Officer. The Committee is responsible for: • Defining and updating the company's Sustainability Roadmap • Overseeing cross-functional initiatives aligned to climate change mitigation, circular economy practices, and responsible resource use • Monitoring project progress and sustainability KPIs on a monthly basis Importantly, inputs and feedback from the Board are systematically considered by the Sustainability Committee. This ensures a continuous feedback loop that further refines the company's ESG agenda and strengthens alignment with global standards and stakeholder expectations.

[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

☒ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- ☒ Consulting regularly with an internal, permanent, subject-expert working group
- ☒ Engaging regularly with external stakeholders and experts on environmental issues
- ☒ Integrating knowledge of environmental issues into board nominating process
- ☒ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- ☒ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Additional training

- ☒ Training in an environmental subject by a certified organization, please specify :Climate change including but not limited to Paris Agreement, SBTi, Net Zero

Other

- ☒ Other, please specify :The leadership team and the board members have undergone a series of training programs on sustainability, net zero, renewable energy technology, water management and ESG (BRSR).

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☒ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- ☒ Consulting regularly with an internal, permanent, subject-expert working group
- ☒ Engaging regularly with external stakeholders and experts on environmental issues
- ☒ Integrating knowledge of environmental issues into board nominating process
- ☒ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- ☒ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Additional training

- ☒ Training in an environmental subject by a certified organization, please specify :Water Stewardship including but not limited to SDG-6 and WASH initiatives.

Other

- ☒ Other, please specify :The leadership team and the board members have undergone a series of training programs on sustainability, net zero, renewable energy technology, water management and ESG (BRSR).

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	Select from: ☒ Yes
Water	Select from: ☒ Yes
Biodiversity	Select from: ☒ Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities
- ☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☒ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☒ Managing engagement in landscapes and/or jurisdictions
- ☒ Managing public policy engagement related to environmental issues
- ☒ Managing supplier compliance with environmental requirements
- ☒ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Measuring progress towards environmental science-based targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

Strategy and financial planning

- ☒ Developing a climate transition plan

- ☒ Implementing a climate transition plan
- ☒ Conducting environmental scenario analysis
- ☒ Managing annual budgets related to environmental issues
- ☒ Implementing the business strategy related to environmental issues
- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing environmental reporting, audit, and verification processes
- ☒ Managing acquisitions, mergers, and divestitures related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

- ☒ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ More frequently than quarterly

(4.3.1.6) Please explain

The Sustainability Committee Oversees the overall execution, mission, and efficacy of the sustainability program and its function. Executive Director is the chairman of the meeting. CSO is the convener of monthly Sustainability committee meetings & member of the high-level Growth Committee (GROCOM). GROCOM constitutes of all the Business Heads, Group function heads, and senior leaders from all businesses of the Group. This committee focuses on the review & approval of group-level policies including sustainability and climate change along with tracking and driving the progress on group-level priority projects. Following are the committee's key responsibilities:

- Assess and analyze company policies and processes in accordance with the organization's commitment to sustainability.
- Brainstorm and identify creative ways to balance business obligations and sustainability outcomes.
- Build capacity within the organization on matters related to sustainability & climate change.
- Propose and implement strategies to address various environmental concerns including climate change, energy use, conservation, reduction of pollution, recycling, building and facility design, and education/awareness on sustainability.
- Evaluate the efficacy of sustainability programs; recommends and implements improvements as necessary.
- Benchmarking across sectors and identify projects to mitigate any adverse environmental impacts
- Compile

comprehensive reports that clearly outline the identified climate risks, their likelihood, and potential consequences. • Collaborate with internal stakeholders and effectively communicate climate risks to external stakeholders via sustainability reports, and disclosure frameworks (e.g., BRSR, Sustainability report, CDP, TCFD).

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☑ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☑ Assessing environmental dependencies, impacts, risks, and opportunities
- ☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☑ Managing engagement in landscapes and/or jurisdictions
- ☑ Managing public policy engagement related to environmental issues
- ☑ Managing supplier compliance with environmental requirements
- ☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- ☑ Monitoring compliance with corporate environmental policies and/or commitments
- ☑ Measuring progress towards environmental corporate targets
- ☑ Measuring progress towards environmental science-based targets
- ☑ Setting corporate environmental policies and/or commitments
- ☑ Setting corporate environmental targets

Strategy and financial planning

- ☑ Developing a climate transition plan

- ☒ Implementing a climate transition plan
- ☒ Conducting environmental scenario analysis
- ☒ Managing annual budgets related to environmental issues
- ☒ Implementing the business strategy related to environmental issues
- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing environmental reporting, audit, and verification processes
- ☒ Managing acquisitions, mergers, and divestitures related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

- ☒ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ More frequently than quarterly

(4.3.1.6) Please explain

The Sustainability Committee Oversees the overall execution, mission, and efficacy of the sustainability program and its function. Executive Director is the chairman of the meeting. CSO is the convener of monthly Sustainability committee meetings & member of the high-level Growth Committee (GROCOM). GROCOM constitutes of all the Business Heads, Group function heads, and senior leaders from all businesses of the Group. This committee focuses on the review & approval of group-level policies including sustainability and climate change along with tracking and driving the progress on group-level priority projects. Following are the committee's key responsibilities: • Assess and analyze company policies and processes in accordance with the organization's commitment to sustainability. • Brainstorm and identify creative ways to balance business obligations and sustainability outcomes. • Build capacity within the organization on matters related to sustainability & climate change. • Propose and implement strategies to address various environmental concerns including climate change, energy use, conservation, reduction of pollution, recycling, building and facility design, and education/awareness on sustainability. • Evaluate the efficacy of sustainability programs; recommends and implements improvements as necessary. • Benchmarking across sectors and identify projects to mitigate any adverse environmental impacts • Compile

comprehensive reports that clearly outline the identified climate risks, their likelihood, and potential consequences. • Collaborate with internal stakeholders and effectively communicate climate risks to external stakeholders via sustainability reports, and disclosure frameworks (e.g., BRSR, Sustainability report, CDP, TCFD).

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities
- ☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☒ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☒ Managing public policy engagement related to environmental issues
- ☒ Managing supplier compliance with environmental requirements
- ☒ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments

Strategy and financial planning

- ☒ Managing annual budgets related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ More frequently than quarterly

(4.3.1.6) Please explain

All relevant environmental aspects are reported under the BRSR framework (Principle 6). Please refer to pages 128, and 232 of the integrated report for the FY 2024-25. Sustainability Committee Oversees the overall execution, mission, and efficacy of the sustainability program and its function. Executive Director is the chairman of the meeting. CSO is the convener of monthly Sustainability committee meetings & member of the high-level Growth Committee (GROCOM). GROCOM constitutes of all the Business Heads, Group function heads, and senior leaders from all businesses of the Group. This committee focuses on the review & approval of group-level policies including for sustainability and climate change along with tracking and driving the progress on group-level priority projects. Environmental sustainability is promoted through nature-based solutions, focusing on extensive tree plantation efforts both within and around our facilities. This commitment enhances biodiversity, improves ecosystem health, and contributes significantly to carbon sequestration and air quality improvement. Currently, we maintain a green cover over 55% of our operational areas, having successfully planted 82,611 saplings on-site and an additional 71,000 saplings in surrounding areas.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Other C-Suite Officer, please specify :Executive Director

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities
- ☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☒ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☒ Managing engagement in landscapes and/or jurisdictions

- ☒ Managing public policy engagement related to environmental issues
- ☒ Managing supplier compliance with environmental requirements
- ☒ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Measuring progress towards environmental science-based targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

Strategy and financial planning

- ☒ Developing a climate transition plan
- ☒ Implementing a climate transition plan
- ☒ Conducting environmental scenario analysis
- ☒ Managing annual budgets related to environmental issues
- ☒ Implementing the business strategy related to environmental issues
- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing environmental reporting, audit, and verification processes
- ☒ Managing acquisitions, mergers, and divestitures related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

- ☒ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ More frequently than quarterly

(4.3.1.6) Please explain

Sustainability Committee Oversees the overall execution, mission, and efficacy of the sustainability program and its function . Executive Director is the chairman of the meeting. CSO is the convener of monthly Sustainability committee meetings & member of the high-level Growth Committee (GROCOM). GROCOM constitutes of all the Business Heads, Group function heads, and senior leaders from all businesses of the Group. This committee focuses on the review & approval of group-level policies including for sustainability and climate change along with tracking and driving the progress on group-level priority projects. The following are the committee's key responsibilities: • Assess and analyze company policies and processes in accordance with the organization's commitment to sustainability. • Brainstorm and identify creative ways to balance business obligations and sustainability outcomes. • Build capacity within the organization on matters related to sustainability & climate change. • Propose and implement strategies to address various environmental concerns including climate change, energy use, conservation, reduction of pollution, recycling, building and facility design, and general education on sustainability. • Evaluate the efficacy of sustainability programs; recommends and implements improvements as necessary. • Conduct benchmarking across sectors and identify projects to mitigate any adverse environmental impacts • Compile comprehensive reports that clearly outline the identified climate risks, their likelihood, and potential consequences. • Collaborate with internal stakeholders and effectively communicate climate risks to external stakeholders via sustainability reports, and disclosure frameworks (e.g., BRSR, Sustainability report, CDP, TCFD).

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Other C-Suite Officer, please specify :Executive Director

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities
☒ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
☒ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☒ Managing engagement in landscapes and/or jurisdictions

- ☒ Managing public policy engagement related to environmental issues
- ☒ Managing supplier compliance with environmental requirements
- ☒ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Measuring progress towards environmental science-based targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

Strategy and financial planning

- ☒ Developing a climate transition plan
- ☒ Implementing a climate transition plan
- ☒ Conducting environmental scenario analysis
- ☒ Managing annual budgets related to environmental issues
- ☒ Implementing the business strategy related to environmental issues
- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing environmental reporting, audit, and verification processes
- ☒ Managing acquisitions, mergers, and divestitures related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

- ☒ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☒ More frequently than quarterly

(4.3.1.6) Please explain

Sustainability Committee Oversees the overall execution, mission, and efficacy of the sustainability program and its function. Executive Director is the chairman of the meeting. CSO is the convener of monthly Sustainability committee meetings & member of the high-level Growth Committee (GROCOM). GROCOM constitutes of all the Business Heads, Group function heads, and senior leaders from all businesses of the Group. This committee focuses on the review & approval of group-level policies including for sustainability and climate change along with tracking and driving the progress on group-level priority projects. The following are the committee's key responsibilities:

- Assess and analyze company policies and processes in accordance with the organization's commitment to sustainability.
- Brainstorm and identify creative ways to balance business obligations and sustainability outcomes.
- Build capacity within the organization on matters related to sustainability & climate change.
- Propose and implement strategies to address various environmental concerns including climate change, energy use, conservation, reduction of pollution, recycling, building and facility design, and general education on sustainability.
- Evaluate the efficacy of sustainability programs; recommends and implements improvements as necessary.
- Conduct benchmarking across sectors and identify projects to mitigate any adverse environmental impacts
- Compile comprehensive reports that clearly outline the identified climate risks, their likelihood, and potential consequences.
- Collaborate with internal stakeholders and effectively communicate climate risks to external stakeholders via sustainability reports, and disclosure frameworks (e.g., BRSR, Sustainability report, CDP, TCFD).

[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

10

(4.5.3) Please explain

Our Executive Director (ED) is a member of ARE&M's Board of Directors and chairs the Sustainability Committee which plays a pivotal role in providing overall guidance on all identified key ESG issues and reviews the company's progress towards sustainability goals. The board is briefed on various climate-related issues, yearly targets, site performance, and progress of targets by our ED. ED is also authorized to sanction CAPEX & OPEX budgets and other necessary resources for the implementation of climate adaptation and mitigation actions. Our ED's responsibilities also include taking decisions related to Procurement, Human Resources, Finance, Legal, and operations which support the implementation of our Climate strategy.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

10

(4.5.3) Please explain

Our Executive Director (ED) is a member of ARE&M's Board of Directors and chairs the Sustainability Committee which plays a pivotal role in providing overall guidance on all identified key ESG issues and reviews the company's progress towards sustainability goals. The board is briefed on various climate-related issues, yearly targets, site performance, and progress of targets by our ED. ED is also authorized to sanction CAPEX & OPEX budgets and other necessary resources for the implementation of climate adaptation and mitigation actions. Our ED's responsibilities also include taking decisions related to Procurement, Human Resources, Finance, Legal, and operations which support the implementation of our Climate strategy.

[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☒ Corporate executive team

(4.5.1.2) Incentives

Select all that apply

- ☒ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

- ☒ Progress towards environmental targets
- ☒ Achievement of environmental targets
- ☒ Organization performance against an environmental sustainability index
- ☒ Reduction in absolute emissions in line with net-zero target

Strategy and financial planning

- ☒ Achievement of climate transition plan

Emission reduction

- ☒ Implementation of an emissions reduction initiative
- ☒ Reduction in emissions intensity
- ☒ Increased share of renewable energy in total energy consumption
- ☒ Reduction in absolute emissions

Resource use and efficiency

- ☒ Improvements in emissions data, reporting, and third-party verification
- ☒ Energy efficiency improvement
- ☒ Reduction in total energy consumption

Pollution

- ☒ Reduction/elimination of environmental incidents and/or environmental notices (notices of violation)

Engagement

- ☒ Increased engagement with suppliers on environmental issues

- ☒ Increased engagement with customers on environmental issues
- ☒ Increased value chain visibility (traceability, mapping)
- ☒ Implementation of employee awareness campaign or training program on environmental issues

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- ☒ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

All members of the Corporate Executive Committee (EXCOM) & Sustainability Committee including Chairman, Executive Directors, President, COO, CSO, CTO, CMOs, CFO, Company Secretary, Business HR Heads, Quality & Process Control Head, Supply Chain Management Head & Technology Head have their Bonus & Incentives linked to Balanced Score Card performance system. One of the key elements of this Balanced Score Card is Sustainability Index which has various specific targets on sustainability issues like Capability training, ESG Data & analytics, Safety standards implementation, Sustainability Awards, carbon emission reduction, water intensity reduction, LTIFR reduction, waste management etc. Allocation of bonus percentage is carried out at the end of fiscal year after a cross functional review of the target achievements.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

By integrating sustainability into the performance incentives, ARE&M ensures that the position's personal goals are aligned with the company's broader sustainability goals. This encourages decision-makers to factor in environmental, social, and governance (ESG) considerations alongside traditional business metrics, such as profit and growth. Climate action goals & targets are part of the Sustainability Index & Balanced Score Card. Monitoring of progress on these targets is carried out on a monthly basis during the sustainability committee. This focused approach has lead to significant improvements in our environmental & sustainability performance. Refer page 60 to 63 of Integrated report FY2024-25.

<https://www.amararajaeandm.com/Files/AnnualGeneralMeetingFiles/2023/Integrated%20Annual%20Report%202024-25.pdf>

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

- ☒ Corporate executive team

(4.5.1.2) Incentives

Select all that apply

- ☒ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

- ☒ Progress towards environmental targets
- ☒ Achievement of environmental targets
- ☒ Organization performance against an environmental sustainability index

Resource use and efficiency

- ☒ Reduction of water withdrawals – direct operations
- ☒ Reduction in water consumption volumes – direct operations
- ☒ Improvements in water efficiency – direct operations
- ☒ Improvements in water accounting, reporting, and third-party verification

Pollution

- ☒ Reduction/elimination of environmental incidents and/or environmental notices (notices of violation)
- ☒ Other pollution-related metrics, please specify :To maintain the Zero Liquid Discharge (ZLD) status

Policies and commitments

- ☒ Increased access to workplace WASH – direct operations

Engagement

- ☒ Increased engagement with suppliers on environmental issues
- ☒ Increased engagement with customers on environmental issues
- ☒ Increased value chain visibility (traceability, mapping)
- ☒ Implementation of employee awareness campaign or training program on environmental issues

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☒ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

All members of the Corporate Executive Committee (EXCOM) & Sustainability Committee including Chairman, Executive Directors, President, COO, CSO, CTO, CMOs, CFO, Company Secretary, Business HR Heads, Quality & Process Control Head, Supply Chain Management Head & Technology Head have their Bonus & Incentives linked to Balanced Score Card performance system. One of the key elements of this Balanced Score Card is Sustainability Index which has various specific targets on sustainability issues like Capability training, ESG Data & analytics, Safety standards implementation, Sustainability Awards, carbon emission reduction, water intensity reduction, LTIFR reduction, waste management etc. Allocation of bonus percentage is carried out at the end of fiscal year after a cross functional review of the target achievements.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

By integrating sustainability into the performance incentives, ARE&M ensures that the position's personal goals are aligned with the company's broader sustainability goals. This encourages decision-makers to factor in environmental, social, and governance (ESG) considerations alongside traditional business metrics, such as profit and growth. Climate action goals & targets are part of the sustainability Index & Balanced Score Card. Monitoring of progress on these targets is carried out on a monthly basis during the sustainability committee. This focused approach has led to significant improvements in our environmental & sustainability performance. We have reinforced our commitment to sustainable water stewardship through the construction of check dams across various locations in the Chittoor and Tirupati districts, with a combined storage capacity of 1,433,260 kiloliters (kL), enabling the harvesting of 8,600,025 kL of rainwater. In addition, internal ponds with a total capacity of 559,758 kL were developed, facilitating the collection of an additional 2,244,836 kL of rainwater. These comprehensive rainwater harvesting initiatives have significantly enhanced groundwater recharge and local water availability. To ensure credibility and transparency, Bureau Veritas India Private Ltd, a reputed third-party assurance agency, conducted physical verification of all check dams and ponds and issued an assurance statement confirming a total recharge volume of 10,844,861 kL. Based on the desktop reviews, site visits and stakeholder interactions, we achieved an impressive Water Positivity Ratio of 11.94, indicating that we replenished nearly 12 times the volume of water consumed during the year. We also achieved a 28% reduction in absolute water consumption and a 60% reduction in water intensity, compared to the FY22 baseline. Refer page 60 to 63 of Integrated report FY2024-25.

<https://www.amararajaeandm.com/Files/AnnualGeneralMeetingFiles/2023/Integrated%20Annual%20Report%202024-25.pdf>

[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☒ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Biodiversity

(4.6.1.2) Level of coverage

Select from:

- ☒ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- ☒ Direct operations

(4.6.1.4) Explain the coverage

ESG is integrated into our operations, focusing on environmental stewardship, responsible resource management, and social responsibility. Key aspects of ARE&M's Environmental Sustainability policy include, Climate change mitigation and adaptation, Resource conservation, Circular economy Prevention of air pollution and water pollution Water conservation, and wastewater management, Energy conservation, Biodiversity management etc. Supplier code of conduct & Sustainable procurement policy is in place, same can be referred via <https://www.amararajaeandm.com/Investors/DownloadPolicyPDF/28?name=Supplier%20Code%20of%20Conduct> & https://www.amararajaeandm.com/images/certificates/ARE&M_Sustainable_Procurement_Policy.pdf

(4.6.1.5) Environmental policy content

Environmental commitments

- ☒ Commitment to a circular economy strategy
- ☒ Commitment to comply with regulations and mandatory standards
- ☒ Commitment to take environmental action beyond regulatory compliance
- ☒ Commitment to avoidance of negative impacts on threatened and protected species
- ☒ Commitment to stakeholder engagement and capacity building on environmental issues
- ☒ Commitment to engage in integrated, multi-stakeholder landscape (including river basin) initiatives to promote shared sustainability goals
- ☒ Other environmental commitment, please specify :Prevention of air pollution and water pollution Water conservation, and wastewater management, Energy conservation, Optimal use of resources,

Climate-specific commitments

- ☒ Commitment to 100% renewable energy
- ☒ Commitment to net-zero emissions

Water-specific commitments

- ☒ Commitment to control/reduce/eliminate water pollution
- ☒ Commitment to reduce water consumption volumes
- ☒ Commitment to reduce water withdrawal volumes
- ☒ Commitment to the conservation of freshwater ecosystems
- ☒ Commitment to water stewardship and/or collective action

Social commitments

- ☒ Adoption of the UN International Labour Organization principles
- ☒ Commitment to promote gender equality and women's empowerment
- ☒ Commitment to respect internationally recognized human rights

☒ Other social commitment, please specify :CSR Policy exists which covers Environment, Health, Education and Rural Development Refer the below link:
<https://www.amararajaeandm.com/images/investors/corporate-governance/policies/Corporate>

Additional references/Descriptions

☒ Description of environmental requirements for procurement

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☒ Yes, in line with the Paris Agreement

☒ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

(4.6.1.7) Public availability

Select from:

☒ Publicly available

(4.6.1.8) Attach the policy

ARE&MEnvironmentalSustainabilityPolicy.pdf

[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☒ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☒ Science-Based Targets Initiative (SBTi)

☒ UN Global Compact

(4.10.3) Describe your organization's role within each framework or initiative

ARE&M has signed science-based targets (SBTi) and net zero plan has been aligned with SBTi framework for 1.5 Degree C pathway. The Company is also a signatory to the United Nations Global Compact, and conducts human rights due diligence based on UNGC protocol.

[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

☒ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☒ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

☒ Paris Agreement

(4.11.4) Attach commitment or position statement

signed SBT Commitment letter.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☒ No

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

Amara Raja Energy & Mobility (ARE&M) has established a structured process to ensure that its external engagement activities are consistent with its environmental commitments and transition plan. ARE&M collects GHG emission inventory data from all key raw material suppliers, including primary lead suppliers (Hindustan Zinc Limited, Korea Zinc Limited) and secondary lead suppliers (Nile, Pondy Oxides and Chemicals Limited, Pilot Industries Limited, Powertreck Industries, Gravita India Limited, Aardee Industries). To strengthen supplier alignment, a series of training and awareness programs are conducted for supply chain partners. In addition, monthly data collection and review meetings are held with the identified suppliers to track the progress of their GHG emission reduction programs. Suppliers are encouraged to adopt emission reduction targets and monitor their performance accordingly. ARE&M also conducts annual site assessments at supplier locations to validate their GHG emission data collection methods and reporting processes. In the reporting year, ARE&M proudly hosted its inaugural Supplier Sustainability Summit — a landmark achievement reflecting two years of dedicated supplier engagement and capability development. This initiative encompassed comprehensive efforts including ESG MIS implementation, sustainability target setting, site audits, and the resolution of key observations for critical suppliers. The summit served as a platform to recognize and celebrate vendor partners who have made meaningful contributions to Amara Raja's sustainability journey, while also laying a robust foundation for continued collaboration and shared progress in the years ahead.

[Fixed row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Asia and Pacific

☒ Confederation of Indian Industries (CII)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

☒ Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

CII invigorates sustainability with a view to impact the Indian society through training, consulting, advise and research to the industry, government in India and Overseas. It enables all member organizations in public or private sector(Large, medium, small and Start-ups, government departments, Financial & Educational Institutions and NGOs). As an active member of the association we engage with CII for Leadership, Strategy for Sustainability, Identify and Adapt Clean Technologies and Management, Enhance Energy efficiency and become Environment friendly, adopt world class practices in which helps bring Business Excellence.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

389400

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

It is the annual subscription membership fee. This funding is diverted towards investment related to achievement of Paris Agreement and SDG6 amongst others.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

☒ Sustainable Development Goal 6 on Clean Water and Sanitation

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via other intermediary organization or individual

(4.11.2.2) Type of organization or individual

Select from:

☒ Non-Governmental Organization (NGO) or charitable organization

(4.11.2.3) State the organization or position of individual

United Nations Global Compact UNGC's Ambition is to: Accelerate and scale the global collective impact of business by upholding the Ten Principles and delivering the SDGs through accountable companies and ecosystems that enable change. UNGC supports companies to: Do business responsibly by aligning their strategies

and operations with Ten Principles on human rights, labour, environment and anti-corruption; and Take strategic actions to advance broader societal goals, such as the UN SDGs.

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☒ Climate change

☒ Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☒ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☒ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

The United Nations Global Compact, believes that in this Decade of Action and as we move beyond the midpoint of the Sustainable Development Goals (SDGs), we must accelerate and scale the global collective impact of businesses upholding the Ten Principles of UN Global Compact, and contribute to delivering the SDGs through ambitious, accountable companies committed to responsible business practices and environment that enable positive change. At Amara Raja, we have shaped our sustainability strategy to include all the stakeholders for all the sustainability indicators. We consider this as the Decade of Action and striding towards our net zero emission goal.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

1471578

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

It is the annual subscription membership fee. This funding is diverted towards investment related to achievement of Paris Agreement and SDG6 amongst others.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☒ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☒ Paris Agreement

☒ Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

☒ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

- ☒ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

- ☒ GRI
- ☒ Other, please specify :Business Responsibility and Sustainability Report Sustainability Snapshot

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Biodiversity

(4.12.1.4) Status of the publication

Select from:

- ☒ Complete

(4.12.1.5) Content elements

Select all that apply

- | | |
|---|--|
| ☒ Strategy | ☒ Value chain engagement |
| ☒ Governance | ☒ Dependencies & Impacts |
| ☒ Emission targets | ☒ Biodiversity indicators |
| ☒ Emissions figures | ☒ Public policy engagement |
| ☒ Risks & Opportunities | ☒ Water accounting figures |
| ☒ Content of environmental policies | |

(4.12.1.6) Page/section reference

Pages 56-140 of the annual report covers all ESG aspects of ARE&M. Refer the Sustainability Snapshot - https://www.amararajaeandm.com/images/certificates/ARE&M_Sustainability_Snapshot.pdf

(4.12.1.7) Attach the relevant publication

Integrated Annual Report 2024-25.pdf

(4.12.1.8) Comment

Integrated report for FY 2024-2025 uploaded

Row 2

(4.12.1.1) Publication

Select from:

☒ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

☒ TCFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☒ Climate change

☒ Water

(4.12.1.4) Status of the publication

Select from:

☒ Complete

(4.12.1.5) Content elements

Select all that apply

- ☒ Strategy
- ☒ Governance
- ☒ Emission targets
- ☒ Emissions figures
- ☒ Risks & Opportunities

- ☒ Value chain engagement
- ☒ Dependencies & Impacts

(4.12.1.6) Page/section reference

Refer Pages 19-40.

(4.12.1.7) Attach the relevant publication

ARE&M TCFD Report 2024.pdf

(4.12.1.8) Comment

TCFD report uploaded
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

☒ Yes

(5.1.2) Frequency of analysis

Select from:

☒ Every three years or less frequently

Water

(5.1.1) Use of scenario analysis

Select from:

☒ Yes

(5.1.2) Frequency of analysis

Select from:

☒ Every three years or less frequently

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☒ IEA NZE 2050

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

☒ Policy

☒ Market

☒ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 1.5°C or lower

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2030

☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☒ Changes to the state of nature

☒ Climate change (one of five drivers of nature change)

Finance and insurance

☒ Cost of capital

Stakeholder and customer demands

☒ Impact of nature footprint on reputation

☒ Other stakeholder and customer demands driving forces, please specify :Shifting consumer preferences

Regulators, legal and policy regimes

☒ Global regulation

☒ Methodologies and expectations for science-based targets

☒ Other regulators, legal and policy regimes driving forces, please specify :Climate disclosure requirements stated by the Reserve Bank for all banks shall be applicable from 2026.CBAM requirements for all the goods from 2032. A carbon trading scheme has been introduced by Government of India. Customer's requirements.

Relevant technology and science

☒ Other relevant technology and science driving forces, please specify :The battery industry is set for massive growth driven by the global shift towards electric vehicles (EVs) and renewable energy (RE). Demand for lithium-ion batteries is expected to surge as EV adoption & BESS increases.

Direct interaction with climate

☒ On asset values, on the corporate

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The IEA NZE 2050 scenario assumes a rapid and coordinated global transition to net zero CO₂ emissions by 2050, with advanced economies reaching this milestone earlier. It relies on the accelerated deployment of a wide portfolio of clean energy technologies, including solar PV, wind, electric vehicles, hydrogen, and carbon capture, utilization and storage (CCUS), supported by strong policy frameworks and international cooperation. The scenario presumes no new unabated fossil fuel projects and a phase-out of existing coal and oil infrastructure. Key uncertainties include the pace of technological innovation, market readiness of emerging solutions, geopolitical dynamics, and the availability of critical minerals. The scenario also assumes significant behavioural changes, large-scale investment in clean energy R&D, and universal energy access by 2030. Constraints include potential bottlenecks in supply chains, especially for clean energy technologies and minerals, uneven policy implementation across regions, and the need for enhanced financial support for emerging economies. The pathway is narrow and contingent on global collaboration, with risks of stranded assets and energy market volatility if transitions are not managed effectively.

(5.1.1.11) Rationale for choice of scenario

The IEA NZE 2050 scenario was selected due to its comprehensive and science-based alignment with the Paris Agreement goal of limiting global warming to 1.5°C. It provides a robust, internationally recognized framework that outlines a clear pathway to net zero emissions by mid-century, incorporating sector-specific decarbonization strategies and technological roadmaps. This scenario is particularly relevant for our organization as it reflects the level of ambition required to mitigate climate risks and aligns with investor expectations, regulatory trends, and stakeholder demands for credible climate action. It also supports strategic planning by offering detailed insights into energy transitions, innovation needs, and policy developments across regions and industries. By adopting the IEA NZE 2050 scenario, we ensure our climate targets are consistent with global best practices and contribute meaningfully to the collective effort to achieve a sustainable, low-carbon future.

Water

(5.1.1.1) Scenario used

Water scenarios

☒ WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- ☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- ☒ Acute physical
- ☒ Chronic physical
- ☒ Policy
- ☒ Market
- ☒ Technology

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2030

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Climate change (one of five drivers of nature change)

Finance and insurance

- ☒ Cost of capital

Stakeholder and customer demands

- ☒ Impact of nature footprint on reputation
- ☒ Other stakeholder and customer demands driving forces, please specify :Shifting consumer preferences

Regulators, legal and policy regimes

- ☒ Global regulation
- ☒ Methodologies and expectations for science-based targets

Direct interaction with climate

- ☒ On asset values, on the corporate

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

As per the WRI water risk tool, ARE&M facilities fall under the moderate water scarcity area for the 2030 scenario, hence acute risks due to droughts at the operating plants are not a significant risk.

(5.1.1.11) Rationale for choice of scenario

Water risks are an urgent global challenge. Most public health crises are already driven by water, including floods, droughts and water-borne diseases. Climate change is worsening the problem by intensifying floods and drought, shifting precipitation patterns, altering water supplies and accelerating glacial melt and sea level rise. Clean water supplies are vital for human health, industry, agriculture and energy production, making water risks a major humanitarian threat. Identifying, understanding and responding to these risks requires transparent, publicly available data. Aqueduct's tools use open-source, peer reviewed data to map water risks such as floods, droughts and stress. Beyond the tools, the Aqueduct team works one-on-one with companies, governments and research partners through the Aqueduct Alliance to help advance best practices in water resource management and enable sustainable growth in a water-constrained world.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

- ☒ Bespoke physical climate scenario

(5.1.1.3) Approach to scenario

Select from:

- ☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- ☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- ☒ Acute physical
- ☒ Chronic physical
- ☒ Policy
- ☒ Market
- ☒ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

- ☒ 4.0°C and above

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2030
- ☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Climate change (one of five drivers of nature change)

Finance and insurance

☑ Cost of capital

Stakeholder and customer demands

☑ Impact of nature footprint on reputation

Regulators, legal and policy regimes

☑ Global regulation

☑ Methodologies and expectations for science-based targets

☑ Other regulators, legal and policy regimes driving forces, please specify :Climate disclosure requirements stated by the Reserve Bank for all banks shall be applicable from 2026.CBAM requirements for all the goods from 2032. A carbon trading scheme has been introduced by Government of India. Customer's requirements.

Relevant technology and science

☑ Other relevant technology and science driving forces, please specify :The battery industry is set for massive growth driven by the global shift towards electric vehicles (EVs) and renewable energy (RE). Demand for lithium-ion batteries is expected to surge as EV adoption & BESS increases.

Direct interaction with climate

☑ On asset values, on the corporate

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

As per the World Bank Climate Change Knowledge portal, the operating sites experience medium drought scenarios for the period 2030 and 2040. Similarly, the number of heaviest rain days will increase by about three to five days by 2050 which might disrupt the plant operations. As per the World Bank Climate Change Knowledge portal, the operating sites may experience 10 to 15 days of very high temperatures, which might affect the business operations in terms of decrease in workers' productivity, absenteeism, reduced energy efficiency of electrical motors, increase in work room cooling loads of the production facilities. The change in market preferences is also one of the major drivers. Consumers, especially in sectors such as telecommunications, data centers, and backup power, are increasingly demanding longer-lasting, maintenance-free, and efficient batteries. Demand for lithium-ion batteries is expected to surge as EV adoption increases, while innovations like newer chemistries and recycling solutions will address efficiency and sustainability concerns. Government incentives, such as India's ACC PLI scheme, are promoting local manufacturing, while the need for energy storage systems (ESS) to support renewable energy grids is also driving demand. OEM clients are also seeking scope 1 and scope 2 emission reporting and action plans for decarbonization. Coal and fuel prices have increased significantly in recent years promoting the facility to explore the economic feasibility of using renewable power, India has updated the GHG reduction plan (NDCs), and progressing towards achieving Net Zero by 2070. Various policies such as Green open access regulations will help to procure the RE power at economically viable options. Reserve Bank of India, GoI, released guidelines on climate risk screening in the lending process for banks, and banks are required to monitor and report the high carbon intensity portfolios from 2026 onwards. EU Carbon border adjustment mechanism (CBAM - Carbon board tax) will be effective from January 2032 for all imports, which might

inflict additional costs for high carbon intensity products. Mandatory value chain GHG emission reporting requirements by EU companies from 2032 under CSDR requirements will prompt the global supply chains to report their climate action requirements.

(5.1.1.11) Rationale for choice of scenario

Published data and information has been adopted: The Climate Change Knowledge Portal (CCKP) provides global data on historical and future climate, vulnerabilities, and impacts - <https://climateknowledgeportal.worldbank.org/> Climate data from reputable models and databases were analyzed using the RCP 8.5 scenario to assess climate projections for Tirupati and Chittoor regions. The analysis revealed a significant temperature rise of 4.0 to 5.5 degrees Celsius by 2100, with increased heatwaves posing risks to public health and agriculture. Precipitation patterns may shift, causing variability in rainfall, leading to water management challenges and potential water scarcity. Extreme weather events like cyclones, storms, and floods are also projected to increase, potentially causing infrastructure damage and service disruptions. The study highlights key climate-related risks in these regions, emphasizing the importance of implementing climate policies to address the challenges posed by this high-emission trajectory. ARE&M has assessed Physical Risks induced by climate change using the 4 degree C and above scenario.

Water

(5.1.1.1) Scenario used

Water scenarios

☒ WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

- ☒ Chronic physical
- ☒ Policy
- ☒ Market
- ☒ Technology

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Climate change (one of five drivers of nature change)

Finance and insurance

- ☒ Cost of capital

Stakeholder and customer demands

- ☒ Impact of nature footprint on reputation

Regulators, legal and policy regimes

- ☒ Global regulation
- ☒ Methodologies and expectations for science-based targets

Direct interaction with climate

- ☒ On asset values, on the corporate

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

As per the WRI water risk tool, ARE&M facilities fall under the moderate water scarcity area for the 2030 scenario, hence acute risks due to droughts at the operating plants are not a significant risk.

(5.1.1.11) Rationale for choice of scenario

Water risks are an urgent global challenge. Most public health crises are already driven by water, including floods, droughts and water-borne diseases. Climate change is worsening the problem by intensifying floods and drought, shifting precipitation patterns, altering water supplies and accelerating glacial melt and sea level rise. Clean water supplies are vital for human health, industry, agriculture and energy production, making water risks a major humanitarian threat. Identifying, understanding and responding to these risks requires transparent, publicly available data. Aqueduct's tools use open-source, peer reviewed data to map water risks such as floods, droughts and stress. Beyond the tools, the Aqueduct team works one-on-one with companies, governments and research partners through the Aqueduct Alliance to help advance best practices in water resource management and enable sustainable growth in a water-constrained world.

[Add row]

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☒ Risk and opportunities identification, assessment and management
- ☒ Strategy and financial planning
- ☒ Resilience of business model and strategy
- ☒ Capacity building
- ☒ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

- ☒ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

Emerging regulation on Carbon pricing mechanisms may result in the rise of imported raw material costs and supply chain disruptions, leading to the risk of losing advantage and market share in the emerging markets. If ARE&M is not to adopt climate mitigation measures and continues with a business-as-usual scenario, its carbon emissions (Scope 1 and 2) are projected to reach 460965 tons by 2027. As a consequence of this significant carbon footprint, ARE&M would be liable to pay up to \$85 per ton of carbon emitted in the international market and INR 2000 per ton in the domestic market, which can result into a financial burden of INR 1524 million per year by the end of 2027, in case decarbonization programs are not adopted. ARE&M has identified flooding as a highly impacting acute physical risk through scenario analysis using the flood risk assessment tool of the World Resource Institute and World Bank Knowledge Exchange Portal. It is projected that the number of heaviest rainfall days will increase to 5-6 days in a year and such events may occur once in three to five years. Taking these factors into account, financial risk has been estimated as INR 2750 million with a consideration of the number of days the plant would undergo shut-down due to flooding impacting the operations and value chain. Recognizing the impact that these events could have on our revenue by disrupting plant operations, we are actively evaluating risk mitigation measures to safeguard business continuity and ensure the resilience of our operations in the face of a changing climate and increased flood risks. The estimated annual increase in operational costs resulting from chronic physical risks is based on several factors, including the heightened usage of HVAC systems and a rise in employee absenteeism due to health issues exacerbated by the effects of climate change. The following assumptions have been made to estimate the financial impacts to the organization based on the published information on climate change impacts on the business: (1). Reduces 2% GDP (overall productivity of business), (2). 3 to 5% increase in HVAC costs, (3). Cuts the life of electrical motor winding insulation by 5%, (4). Increase in raw material cost by 2.5%, (5). Increases worker absenteeism by about 3%, (6). Reduces fuel economy by about 5%. These factors have been carefully considered to project the potential financial impact on our operations to the tune of INR 4040 million and to develop appropriate strategies to address and mitigate these risks proactively. Our customers are increasingly calling for us to adopt clear carbon emission reduction targets and significantly boost our share of renewable energy. They are placing a high value on sustainability and expect us to lead by example in reducing our environmental impact. To meet these expectations, we are committed to integrating more renewable energy into our operations and aligning our strategies with global efforts to combat climate change. We understand that by investing in sustainable practices, we stand to gain a competitive advantage, foster innovation, improve efficiency, and strengthen stakeholder relationships, all while contributing positively to the global fight against climate change.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☒ Risk and opportunities identification, assessment and management
- ☒ Strategy and financial planning
- ☒ Resilience of business model and strategy
- ☒ Capacity building
- ☒ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☒ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

ARE&M has identified flooding as a highly impacting acute physical risk through scenario analysis using the flood risk assessment tool of the World Resource Institute and World Bank Knowledge Exchange Portal. It is projected that the number of heaviest rainfall days will increase to 5 to 6 days in a year and such events may occur once in three to five years. Taking these factors into account, financial risk has been estimated as INR 2750 million with a consideration of the number of days the plant would undergo shut-down due to flooding impacting the operations and value chain. Recognizing the impact that these events could have on our revenue by disrupting plant operations, we are actively evaluating risk mitigation measures to safeguard business continuity and ensure the resilience of our operations in the face of a changing climate and increased flood risks.

[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☒ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

☒ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☒ Yes

(5.2.5) Description of activities included in commitment and implementation of commitment

ARE&M is not involved in producing coal or fuel oil-based thermal power at the site. A small quantity of diesel is used to operate diesel generator sets, process heating, and internal material transport. LPG is used for process heating & steam generation for Zero liquid discharge plant operations at the facility. The overall Scope 1 emissions from the above-mentioned sources is 1811 Tons CO₂e, which is less than 1% of the total Scope 1 and 2 emissions. ARE&M procures the electrical power from the grid and hence has no intention of installing any fossil fuel-based captive power plant at the site in the future. As a part of the transition plan, the following aspects have been committed under the corporate net zero plan: ARE&M has installed 67 MW of solar power as of the reporting year. Committed to reducing Scope 1 and 2 emissions by 30% at the end of FY27, and 60% by the end of 2032 from the baseline FY22 levels. This will be achieved by adopting the following interventions: (1). Increase of solar power generation at the operating facilities, (2). Energy conservation programs to reduce grid power consumption by 1.5% YoY basis for the next five years, (3). Procurement of green power through IEX and group captive green open-access methods as per the current regulations stipulated by the Ministry of Power, which will account for about 10% of the grid power consumption, (4). Procurement of green power through a combination of the following methods as per the emerging green open access rules 2022 issued by the Ministry of Power: (i). Group captive green power sourcing, and (ii). Power Purchase Agreement (PPA) with the approved RE generators. (5). Replacement of some of the diesel-operated forklifts with battery-operated vehicles, (6). Phasing out of the Air conditioning using high GHG potential refrigerants. We are setting up a battery recycling plant with an eventual capacity of 150000 Tonnes per annum of lead at Cheyyar in Tamil Nadu. This facility will strengthen circularity, encourage responsible lead management and minimize our environmental impact. Our Giga corridor project spread across 262 acres, for Advanced Chemistry Cell manufacturing and Battery Pack assembly with capacities up to 16 GWh and 5 GWh respectively.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☒ We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

ARE&M has been adopting the following feedback mechanism: GHG emission inventory is collected from all the operating sites every month through a robust and validated digitized method, GHG emissions from all the material supply vendors (90% of the scope 3 emissions) are collected every month and the same has been validated through internal verification procedures. The data and information on the GHG emissions, planned and achieved GHG emission targets, and support needed from the board are reviewed by the chief sustainability officer, and the same is presented to the Executive Director and the sustainability committee every month. Budget approvals from the board for the implementation of the net zero program are obtained during the AGM. The chief financial officer, chief operations officer, chief sustainability officer, and the respective plant heads are primarily responsible for the implementation of the net zero plan.

(5.2.9) Frequency of feedback collection

Select from:

☒ More frequently than annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

Key assumption for the transition plan: (1). GHG emissions from the facility will increase by about 10 to 12% YoY (projected average for the period FY25 - FY30) due to an increase in company turnover, (2). No fossil fuel-fired captive power plants will be installed. (3). Green power will be sourced through various options specified under the Green Open Access Rules 2022 issued by the Ministry of Power, GoI, Group solar power options will be explored for procuring Green Power, (4). As per the revised NDCs committed by the Government of India, the grid emission factor will reduce from the current level of 0.716 Kg/KWHR to 0.55 Kg/KWHR due to an increase in installed RE power by GoI, which helps to reduce the GHG emissions by 25% of the Scope 2 emissions of the facility by 2032. Phasing out of the Air conditioning units using high GHG potential refrigerants or replacing refrigerants with low GWP shall be implemented.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

We are progressing towards a comprehensive sustainability agenda, anchored in our commitment to accelerating responsibly. With clearly defined goals on Net Zero emissions, water positivity, zero discharge to landfill we are integrating ESG into every aspect of our operations. We have increased our renewable energy mix by 8% as compared to last year. The total renewable energy consumption for this reporting year is 25.33% thus, catalyzing our efforts to reduce Scope 2 emissions. We have also shown a decrease in our emission intensity per rupee of turnover signifying the decoupling of business growth and emissions.

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

ARE&M_Sustainability_Snapshot.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

- ☒ Plastics
- ☒ Water

(5.2.14) Explain how the other environmental issues are considered in your climate transition plan

ARE&M prioritizes water management through the implementation of effluent treatment plants (ETP) & sewage treatment plants (STP) in each production unit, ensuring effective wastewater management. We have also established a Zero Liquid Discharge (ZLD) system with capacities of 280 KLD and 500 KLD, which guarantees that 100% of treated effluents are recycled back into the production process. These ZLD plants feature a pretreatment system for hardness reduction, followed by reverse osmosis process and further treatment using a Multiple Effect Evaporator (MEE) and Agitated Thin Film Dryer (ATFD). These initiatives have reduced LPG usage by 62% from 605,220 kg to 225,931 kg annually, resulting in improved energy efficiency. In-house sewage treatment facilities, equipped with reuse water pools, enable the reuse of treated wastewater for horticultural purposes. Additionally, we have set up a stormwater collection pond with a capacity of 14,500KL to capture runoff water during the initial 30 to 45 minutes of rainfall. This collected water undergoes treatment in a dedicated rainwater treatment plant before being reused for laundry purposes. Currently, the Company is using recycled lead for 85.32% of all lead consumed, leading to avoided abiotic depletion. We are working to increase this proportion by expanding our used battery collection mechanisms. Recyclable stretch films are used for packaging. In the reporting year, the recycling rate is 11.35%, and the target for FY2026 is 20%. Waste plastic is sent to authorized recyclers in accordance with Plastic Waste Management Rules. As

a part of the extended producer responsibility regulations of Goi, plastic waste recycling credits have been procured from authorized recycling vendors through the government portal.

[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

☒ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

☒ Products and services

☒ Upstream/downstream value chain

☒ Investment in R&D

☒ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

☒ Risks

☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☒ Climate change

☒ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Net-zero programs are driving fundamental changes in the battery manufacturing sector, motivating Amara Raja Energy & Mobility to prioritize energy-efficient and sustainable technologies throughout its operations and strategy. These global decarbonization efforts compel battery manufacturers to adopt cleaner production methods, reduce carbon footprints, and innovate in battery design, efficiency, and closed-loop recycling. Amara Raja recognizes that rising demand for electric vehicles (EVs) and renewable energy storage amplified by net-zero initiatives, requires a shift to eco-friendly materials, robust supply chain sustainability, and advanced circular economy practices. In response, our strategy addresses OEMs' and manufacturers' expectations for low-carbon batteries by prioritizing:

- Sustainable sourcing of critical raw materials to ensure responsible and traceable supplier relationships.*
- Adoption of recycling-first policies, backing advanced closed-loop systems for lead and lithium battery materials to minimize waste and support resource efficiency.*
- Continuous investments in cleaner manufacturing that improve energy efficiency and further reduce operational emissions.*

Innovation in Advanced Cell Technologies to capture emerging climate-driven market opportunities and support emission reduction goals, we established Amara Raja Advanced Cell Technologies Private Limited ('ARACT') in Telangana—wholly owned by Amara Raja Energy & Mobility. ARACT is actively developing a Lithium Cell Gigafactory and Battery Pack Assembly Plant at Divitipally, Telangana, positioning the company to deliver next-generation batteries for EVs and renewable energy applications:

- The gigafactory will enable scalable production of high-performance lithium batteries with lower lifecycle emissions, strengthening Amara Raja's competitive advantage in sustainable storage solutions.*
- We inaugurated Phase 1 of our battery pack plant in Telangana with 1.5 GWh of capacity out of an eventually planned outlay of 5 GWh. We have started commercial supplies of both 2 and 3-wheeler packs out of this facility.*

Water stewardship is a critical component of our sustainability strategy. Recognizing water as both a vital resource and a potential risk, the company has adopted a proactive approach to mitigate water-related risks and leverage opportunities for sustainable growth. We have implemented Zero Liquid Discharge (ZLD) systems across all manufacturing locations, ensuring that treated effluents are fully recycled, thereby significantly reducing freshwater consumption. Additionally, the company has developed recharge pits and restored ponds to enhance groundwater replenishment and community water availability. These efforts have helped us to achieve a water positive ratio of 11.94x

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☒ Risks

☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☒ Climate change

☒ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Amara Raja Energy & Mobility's strategy addresses climate risks and opportunities across its value chain, focusing on Scope 3 GHG emissions. Over 50% of industry emissions stem from purchased goods, with most materials sourced from recycled lead. While primary suppliers advance towards net zero, secondary lead suppliers still rely on fossil fuels, generating higher emissions. ARE&M is engaging these suppliers to collect GHG data and drive improvements. To actively reduce upstream emissions, Amara Raja Circular Solutions Private Limited (ARCS), our wholly-owned subsidiary, has set up a battery recycling plant in Cheyyar, Tamil Nadu, with Phase I testing initiated during the review period. Refining operations began in the second half of the financial year 2024-25 and are being gradually scaled up. The plant aims to become a key part of ARE&M's supply chain, contributing significantly to our lead and alloy needs. This will be the only plant in India using de-sulphurisation technology, allowing better lead recovery and reduced waste. The facility will be fully automated, covering all stages from battery feeding to robotic ingot stacking and adheres to global standards. The plant will focus mainly on alloy production, which offers higher value addition. To strengthen supplier alignment, on water as an environmental issue is concerned, a series of training and awareness programs are conducted for supply chain partners. In addition, monthly data collection and review meetings are held with the identified suppliers to track the progress of their water consumption. Suppliers are encouraged to adopt water efficient practices accordingly. In the reporting year, ARE&M proudly hosted its inaugural Supplier Sustainability Summit — a landmark achievement reflecting two years of dedicated supplier engagement and capability development. This initiative encompassed comprehensive efforts including ESG MIS implementation, sustainability target setting, site audits, and the resolution of key observations for critical suppliers. The summit served as a platform to recognize and celebrate vendor partners who have made meaningful contributions to Amara Raja's sustainability journey, while also laying a robust foundation for continued collaboration and shared progress in the years ahead.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change
- ☒ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Rapid technological changes pose a significant risk to business prospects, necessitating agile adaptation and innovation to maintain competitiveness. Innovation is needed to improve energy density, reduce reliance on scarce materials, enhance recycling technologies, and lower carbon footprints while ensuring batteries are safer, more efficient, and cost-effective. We remain dedicated to innovating and developing cutting-edge solutions tailored to customer needs. This commitment includes investing in niche and pertinent technologies to maintain competitiveness. For instance, our Lithium batteries designed for telecom applications are currently undergoing field trials and are poised for commercial deployment in the near future. Promising advancements made in advanced lead acid and alternate chemistry storage technologies signifying our commitment to pushing the boundaries of energy storage. Validated and ready to launch, Integrated cutting-edge plate manufacturing technology specifically tailored for enhancing the performance and reliability of UPS system.

Operations

(5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- ☒ Climate change
- ☒ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Scope 2 emissions contribute to about 33% of the total emissions. Majority of Scope 2 emissions are attributed to charging of the battery before dispatching to the market. Energy efficiency is a constant drive at AR&EM operations. Due to the changing RE Power procurement regulatory landscape in India such as the introduction of Green Open Access Power Rules 2022, by GoI, ARE&M will explore all possibilities of enhancing the green power procurement from various options such as green power tariff scheme, group captive power scheme, and green power purchase agreement model etc., The Scope 1 emissions from the operating sites contribute to 1% of the total GHG emissions. Since the existing operating sites have already adopted cleaner fuels for heating of material and steam generation for ZLD operations, GHG emissions from fossil fuel at the operating sites is not a priority at this juncture. Although the Scope 1 emissions from refrigerant use is less than 0.75% of the total GHG emissions, these emissions contribute to more than 70% of the Scope 1 emissions. It is proposed to phase out the air conditioning units utilizing high GWP refrigerants in a phased manner. We have installed Effluent Treatment Plants (ETPs) at all units to manage wastewater from production processes. To ensure complete recycle, Zero Liquid Discharge (ZLD) systems with capacities of 280 KLD and 500 KLD have been implemented. These ZLD plants feature a pretreatment system for hardness reduction, followed by reverse osmosis process and further treatment using a Multiple Effect Evaporator (MEE) and Agitated Thin Film Dryer (ATFD).

[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

- ☒ Capital expenditures
- ☒ Capital allocation
- ☒ Acquisitions and divestments

(5.3.2.2) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- ☒ Climate change
- ☒ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Environmental risks and opportunities are integral to ARE&M's financial planning. We are focusing on strategic investments in sustainable energy, innovation in clean technologies, and managing environmental risks, while aligning our capital expenditures with our long-term sustainability goals. Also, consistently making efforts to follow our larger ESG goals while ensuring a sustainable growth path financially. This ensures that we follow the right trajectory towards our short-term and long-term goals and aligning them with ARE&M's financial projections. Resulting in not only complying with regulatory requirements but also capitalizing on opportunities in the evolving global energy landscape.

[Add row]

(5.4) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition
	Select from: ☒ Yes	Select all that apply ☒ Other methodology or framework

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization’s climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:
☒ Other, please specify :CAPEX spent on the RE power and RO facilities

(5.4.1.5) Financial metric

Select from:
☒ CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

275370000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

7.25

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

7.25

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

10

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

The following CAPEX spending is considered for this calculation which is aligned with climate transition plan: 1. Cost incurred in the RO4 plant INR 0.365 Crores 2. Cost of setting up of solar in the reporting year INR 26 Crores 3. Cost of set-up of additional rainwater storage pond INR 1.172 Crores
[Add row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

(5.5.1) Investment in low-carbon R&D

Select from:

☒ Yes

(5.5.2) Comment

We will continue to invest in all emerging battery technologies and energy management systems apart from expanding capacities for lead-acid batteries. We are also investing into significant research and development capabilities for providing solutions in Energy and Mobility applications. Investments in Research and Development aimed at optimizing lead utilization in battery production are ongoing. Our commitment to sustainability is evident through the maximization of recycled lead in these processes. We prioritize resource conservation through efficiency measures that minimize raw material inputs. Moreover, a substantial portion of our procurement is sourced from local suppliers, a strategic initiative aimed at reducing potential supply chain disruptions. The Group is investing in Giga factory for manufacturing lithium-ion cells and investing in technology start-up companies to leverage capabilities for the new energy business. Our commitment to sustainable growth through the creation of a circular economy will be further strengthened by our investment into a greenfield Battery Recycling Plant in Tamil Nadu, this will eventually cater to 25% to 30% of overall raw material requirements. Advanced New Lead Acid Technologies: Promising advancements made in advanced lead-acid and alternate

chemistry storage technologies signify our commitment to pushing the boundaries of energy storage. Amara Raja Power Systems (100% Subsidiary) is in to manufacturing of Industrial Chargers, Integrated Power Systems, EV Chargers for 2W and 3W applications and other energy management devices.
[Fixed row]

(5.5.2) Provide details of your organization's investments in low-carbon R&D for capital goods products and services over the last three years.

Row 1

(5.5.2.1) Technology area

Select from:

☒ Energy storage

(5.5.2.2) Stage of development in the reporting year

Select from:

☒ Large scale commercial deployment

(5.5.2.3) Average % of total R&D investment over the last 3 years

67.7

(5.5.2.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

48264642

(5.5.2.5) Average % of total R&D investment planned over the next 5 years

70

(5.5.2.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

Under the banner of Lead Optimization, most of the lead used by ARE&M is sourced from recycled lead suppliers. This practice minimizes the mining of lead and its associated toxicological effects. The R&D division is actively engaged in several internal projects aimed at increasing material efficiency and reducing the consumption of lead and acid in batteries. These projects fall broadly under the research area of lead optimization. Advanced New Lead Acid Technologies: Promising advancements made in advanced lead-acid and alternate chemistry storage technologies signify our commitment to pushing the boundaries of energy storage. ARACT (wholly owned subsidiary of ARE&M), has signed a technical licensing agreement with GIB EnergyX Slovakia s.r.o., a subsidiary of Gotion High-Tech Co Ltd, China. As part of the agreement GIB EnergyX will license Gotion's world class LFP technology for lithium-ion cells to ARACT. ARE&M and Log9 Materials have entered in to a significant collaboration aimed at advancing clean energy and electric vehicle (EV) technology. This partnership is centered around leveraging their respective strengths to accelerate the adoption of lithium-ion batteries, particularly for electric mobility and energy storage solutions.

Row 2

(5.5.2.1) Technology area

Select from:

☒ Control systems

(5.5.2.2) Stage of development in the reporting year

Select from:

☒ Applied research and development

(5.5.2.3) Average % of total R&D investment over the last 3 years

0.4

(5.5.2.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

295856.68

(5.5.2.5) Average % of total R&D investment planned over the next 5 years

1

(5.5.2.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

The investment in thermoplast flooring for the teardown room at our R&D facility reflects a strategic commitment to environmental protection and sustainable innovation. This flooring upgrade, is not merely a functional enhancement—it is a proactive measure to prevent land contamination during battery testing and teardown activities. Battery teardown processes can involve exposure to hazardous materials such as lead, acid residues, and other chemical components. By installing thermoplast flooring, which is chemically resistant, easy to clean, and impermeable, we ensure that any accidental spills or leaks are contained and do not seep into the soil. This directly contributes to: Preventing soil degradation and groundwater pollution Protecting local biodiversity by maintaining the integrity of surrounding ecosystems Enhancing workplace safety and compliance with environmental regulations This initiative aligns with our broader sustainability strategy, which emphasizes resource efficiency, circularity, and environmental stewardship.

Row 3

(5.5.2.1) Technology area

Select from:

☒ Other, please specify :Resource Saving

(5.5.2.2) Stage of development in the reporting year

Select from:

☒ Full/commercial-scale demonstration

(5.5.2.3) Average % of total R&D investment over the last 3 years

4.9

(5.5.2.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

3500832

(5.5.2.5) Average % of total R&D investment planned over the next 5 years

5

(5.5.2.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

At Amara Raja, we believe that innovation must go hand in hand with sustainability. Our recent investments in simulation tools and prototyping equipment are a testament to this philosophy. We've deployed advanced simulation technologies such as Z Positive ASG grid simulations, battery container wall bulge simulations, and grid strength simulations at our Tirupati facility. These tools allow us to digitally model and optimize battery components before physical production, significantly reducing material waste, energy consumption, and trial-and-error iterations. By simulating performance digitally, we save valuable resources and minimize our environmental footprint. In parallel, we've invested in steam chamber prototypes, including scale-up designs and multiple iterations, to enhance our thermal processing capabilities. These prototypes are designed to improve energy efficiency and reduce water usage in our manufacturing processes. By integrating digitalization and resource-saving technologies into our R&D, we're actively contributing to nature conservation and biodiversity protection. Less waste means less environmental disruption, and more efficient processes mean reduced pressure on water and energy resources.

[Add row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

-48.67

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

-5

(5.9.3) Water-related OPEX (+/- % change)

16.77

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

17.5

(5.9.5) Please explain

The increase in water-related operating expenditure (OPEX) during the reporting year, which rose by approximately 16.77% compared to the previous year, is primarily attributable to the operation and maintenance costs of water and wastewater treatment plants & advanced metering, as well as compliance with more stringent regulatory requirements. Looking ahead to the next reporting year, OPEX is expected to remain at an elevated level due to our continued commitment to

water stewardship. While capital expenditure (CAPEX) on water-related infrastructure is anticipated to remain stable. CAPEX in FY24 was 1,48,95,955 INR which was higher compared to 76,45,605 INR in FY25, due to the installation of the Zero Liquid Discharge (ZLD) system (Multi-Effect Evaporator (MEE)) in FY24.
[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: ☒ Yes	Select all that apply ☒ Carbon

[Fixed row]

(5.10.1) Provide details of your organization's internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

☒ Implicit price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

- ☒ Drive energy efficiency
- ☒ Drive low-carbon investment
- ☒ Conduct cost-benefit analysis
- ☒ Identify and seize low-carbon opportunities
- ☒ Influence strategy and/or financial planning
- ☒ Setting and/or achieving of climate-related policies and targets

(5.10.1.3) Factors considered when determining the price

Select all that apply

- ☒ Scenario analysis
- ☒ Benchmarking against peers
- ☒ Alignment to international standards
- ☒ Price/cost of renewable energy procurement
- ☒ Price/cost of voluntary carbon offset credits
- ☒ Cost of required measures to achieve climate-related targets

(5.10.1.4) Calculation methodology and assumptions made in determining the price

ARE&M is committed to reducing 30% of the total Scope 1 and 2 emissions by 2027 and 60% by 2032 through various interventions such as Green open access, rooftop solar power, group captive power, and various RE power procurement methods through Green Open Access Rules 2022, Gol. The Green Power Tariff mechanism suggested by Gol under the Green Open Access Rules 2002 indicates an electrical energy tariff difference of INR 4 to 5 per kWh as against the grid power cost of INR 7 to 8 per kWh. Based on this information, the payback period of the solar power installation will be 5 to 6 years. On an overarching basis, ARE&M has invested about INR 2882 million towards Renewable Energy. With 67 MW of captive renewable energy capacity in the reporting year, renewables now account for 25.33% of our energy mix. This shift has led to avoided carbon emissions of 80,240 tCO₂e during the year. Based on this information the internal carbon price is estimated as USD 30 per ton of GHG over a solar power plant life span of 15 years. ARE&M is exploring sourcing of green power from various sources inline with the Green Open Access Rules 2022 issued by Gol. This includes the purchase of RE power from the state electricity boards as per Green Power Tariff regulations, solar power plant operators as per Green Open Access Rules, or Group Captive RE Power projects. Based on the above rationale, ARE&M has estimated the likely internal carbon price as INR 1800 per tonne of CO₂e (USD 20 per Ton).

(5.10.1.5) Scopes covered

Select all that apply

- ☒ Scope 1
- ☒ Scope 2

(5.10.1.6) Pricing approach used – spatial variance

Select from:

- ☒ Uniform

(5.10.1.8) Pricing approach used – temporal variance

Select from:

☒ Static

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

1800

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

1800

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

☒ Capital expenditure

☒ Operations

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

☒ No

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

33

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☒ Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

Investments on the RE power installation and Green Open Access Power have been monitored by the finance and project team. These projects are audited by a third party as per the Indian Financial Reporting practices stipulated by GoI. The Green Open Access Rules 2022 facilitate easier access to renewable energy for

consumers, promoting the transition to cleaner power sources. By enabling open access to renewable energy markets, these rules encourage industries and businesses to source energy directly from renewable power generators.

[Add row]

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	<i>Select from:</i> ☒ Yes	<i>Select all that apply</i> ☒ Climate change ☒ Water ☒ Plastics
Customers	<i>Select from:</i> ☒ Yes	<i>Select all that apply</i> ☒ Climate change ☒ Water ☒ Plastics
Investors and shareholders	<i>Select from:</i> ☒ Yes	<i>Select all that apply</i> ☒ Climate change ☒ Water ☒ Plastics
Other value chain stakeholders	<i>Select from:</i> ☒ Yes	<i>Select all that apply</i> ☒ Climate change ☒ Water ☒ Plastics

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☒ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☒ Contribution to supplier-related Scope 3 emissions

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 51-75%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Raw material procurement contributes majorly to the Scope 3 emissions. All key raw material suppliers and trade battery suppliers have been considered in emission inventory program and also net zero program.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☒ 51-75%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☒ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☒ Dependence on water

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 51-75%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Our organization assesses suppliers through a Water Stewardship Program covering 17 of our critical suppliers. They are assessed based on criteria like water consumption levels, water intensity of their products, and the potential environmental risks associated with their operating regions to ensure alignment with our water stewardship goals and risk management.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☒ 51-75%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Plastics

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☒ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☒ Impact on plastic waste and pollution

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 51-75%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

We classify suppliers as having substantive environmental dependencies and/or impacts related to plastics based on a structured assessment framework integrated into our sustainability and procurement processes. -- Volume and Type of Plastic Usage: Suppliers whose operations involve significant volumes of plastic materials. - Alignment with Circular Economy Goals: Suppliers are evaluated on their participation in circular economy initiatives and goals.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☒ 51-75%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

17

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☒ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☒ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

(5.11.2.4) Please explain

Yes, we prioritizes suppliers for engagement on climate change based on their contribution to our emissions and their strategic importance in our value chain. Key prioritization criteria include: -- Emission Contribution -- Inclusion in Emission Inventory and Net Zero Programs -- Operational Scale and Influence -- Readiness for ESG Collaboration -- Geographic and Regulatory Risk Exposure

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☒ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☒ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

(5.11.2.4) Please explain

Yes, we prioritize suppliers for engagement on water-related environmental issues through our Water Stewardship Program, which currently covers 17 critical suppliers. Suppliers are prioritized based on: -- Water Consumption Levels -- Water Intensity of Products -- Geographic Water Risk -- Regulatory Compliance and Risk Exposure -- Alignment with Amara Raja's Water Goals

Plastics

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☒ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☒ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to plastics

(5.11.2.4) Please explain

Yes, we prioritize suppliers for engagement on plastic-related environmental issues based on a structured evaluation of their environmental footprint, regulatory compliance, and alignment with our sustainability goals. We focus on suppliers who: -- Contribute significantly to our plastic footprint, especially those involved in packaging, plastic components, or materials with high environmental risk. -- Are critical to our Extended Producer Responsibility (EPR) obligations. We engage with these suppliers to ensure full compliance through actual recovery and recycling. -- Participate in our circular economy initiatives, including the use of recycled plastic and collaboration on closed-loop recycling systems.

[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☒ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☒ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

As per our sustainable procurement policy, suppliers are mandatorily reporting, Scope 1 and 2 emissions, water consumption, waste generation & safety statistics every month. Supplier audits are conducted every year and various training programs are conducted to engage and educate suppliers.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☒ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☒ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

As per our sustainable procurement policy, suppliers are mandatorily reporting, Scope 1 and 2 emissions, water consumption, waste generation & safety statistics every month. Supplier audits are conducted every year and various training programs are conducted to engage and educate suppliers.

[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

- ☒ Disclosure of GHG emissions to your organization (Scope 1 and 2)

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- ☒ First-party verification
☒ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- ☒ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- ☒ 51-75%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

- ☒ 100%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

- ☒ 51-75%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

- ☒ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

- ☒ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- ☒ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
- ☒ Providing information on appropriate actions that can be taken to address non-compliance
- ☒ Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities

(5.11.6.12) Comment

As per our sustainable procurement policy and supplier code of conduct, suppliers are mandatorily reporting, Scope 1 and 2 emissions, emission reduction initiatives, water consumption every month. Supplier audits are conducted every year. Various training programs are conducted for all the suppliers.

Water

(5.11.6.1) Environmental requirement

Select from:

- ☒ Total water withdrawal volumes reduction

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- ☒ First-party verification
- ☒ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☒ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☒ 51-75%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☒ 1-25%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☒ 51-75%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☒ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics

- ☒ Providing information on appropriate actions that can be taken to address non-compliance
- ☒ Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities

(5.11.6.12) Comment

As per our sustainable procurement policy and supplier code of conduct, suppliers are mandatorily reporting, Scope 1 and 2 emissions, emission reduction initiatives, water consumption every month. Supplier audits are conducted every year. Various training programs are conducted for all the suppliers.

Climate change

(5.11.6.1) Environmental requirement

Select from:

- ☒ Implementation of emissions reduction initiatives

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- ☒ First-party verification
- ☒ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- ☒ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- ☒ 51-75%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☒ 100%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☒ 51-75%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- ☒ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
- ☒ Providing information on appropriate actions that can be taken to address non-compliance
- ☒ Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities

(5.11.6.12) Comment

As per our sustainable procurement policy and supplier code of conduct, suppliers are mandatorily reporting, Scope 1 and 2 emissions, emission reduction initiatives, water consumption every month. Supplier audits are conducted every year. Various training programs are conducted for all the suppliers.
[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

- ☒ Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building

- ☒ Provide training, support and best practices on how to make credible renewable energy usage claims
- ☒ Provide training, support and best practices on how to measure GHG emissions
- ☒ Provide training, support and best practices on how to mitigate environmental impact
- ☒ Support suppliers to set their own environmental commitments across their operations

Information collection

- ☒ Collect climate transition plan information at least annually from suppliers
- ☒ Collect GHG emissions data at least annually from suppliers
- ☒ Collect targets information at least annually from suppliers

(5.11.7.4) Upstream value chain coverage

Select all that apply

- ☒ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- ☒ 51-75%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☒ 51-75%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

As per our sustainable procurement policy and supplier code of conduct, suppliers are mandatorily reporting, Scope 1 and 2 emissions, emission reduction initiatives, water consumption every month. Supplier audits are conducted every year. Various training programs are conducted for all the suppliers. These engagements are helping the suppliers to establish their own sustainability strategy resulting in taking up quantifiable targets resulting in positively impacting our value chain footprint as well.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☒ Yes, please specify the environmental requirement :Measure GHG emissions, increase renewable energy share and reduce emission

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☒ Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☒ Circular economy

(5.11.7.3) Type and details of engagement

Capacity building

☒ Provide training, support and best practices on how to mitigate environmental impact

☒ Support suppliers to set their own environmental commitments across their operations

Information collection

☒ Collect water quality information at least annually from suppliers (e.g., discharge quality, pollution incidents, hazardous substances)

- ☒ Collect water quantity information at least annually from suppliers (e.g., withdrawal and discharge volumes)

(5.11.7.4) Upstream value chain coverage

Select all that apply

- ☒ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- ☒ 51-75%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

- ☒ 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

As per our sustainable procurement policy and supplier code of conduct, suppliers are mandatorily reporting, Scope 1 and 2 emissions, emission reduction initiatives, water consumption every month. Supplier audits are conducted every year. Various training programs are conducted for all the suppliers. These engagements are helping the suppliers to establish their own sustainability strategy resulting in taking up quantifiable targets resulting in positively impacting our value chain footprint as well.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

- ☒ Yes, please specify the environmental requirement :Collection of water related data in supplier's own operations

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☒ Yes

Plastics

(5.11.7.2) Action driven by supplier engagement

Select from:

☒ Removal of plastic from the environment

(5.11.7.3) Type and details of engagement

Capacity building

☒ Provide training, support and best practices on how to mitigate environmental impact

☒ Support suppliers to set their own environmental commitments across their operations

(5.11.7.4) Upstream value chain coverage

Select all that apply

☒ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☒ 51-75%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

As per our sustainable procurement policy and supplier code of conduct, suppliers are mandatorily reporting, Scope 1 and 2 emissions, emission reduction initiatives, water consumption every month. Supplier audits are conducted every year. Various training programs are conducted for all the suppliers. These engagements are helping the suppliers to establish their own sustainability strategy resulting in taking up quantifiable targets resulting in positively impacting our value chain footprint as well.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☒ Yes

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- ☒ Share information about your products and relevant certification schemes
- ☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- ☒ Align your organization's goals to support customers' targets and ambitions
- ☒ Engage with stakeholders to advocate for policy or regulatory change

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 51-75%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Customer needs on their decarbonization plans and various sustainability reporting obligations.

(5.11.9.6) Effect of engagement and measures of success

Submission of annual GHG emission data with the customer seeking the climate action targets of ARE&M.

Water

(5.11.9.1) Type of stakeholder

Select from:

☒ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- ☒ Share information about your products and relevant certification schemes
- ☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- ☒ Align your organization's goals to support customers' targets and ambitions

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 51-75%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Customer needs on their sustainability plans and various reporting obligations.

(5.11.9.6) Effect of engagement and measures of success

Submission of annual water withdrawal, consumption and discharge data with the customer seeking the targets of ARE&M.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 51-75%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

ESG is becoming an important consideration for investors and shareholders. In today's time businesses are not only looked from the financial materiality lens but also from impact materiality. As conscious business, we want to showcase the steps that we are taking in the sustainability sphere.

(5.11.9.6) Effect of engagement and measures of success

Our annual report is based on the Integrated Framework and imbibe the GRI indicators as well. We put out best efforts in disclosing the six capitals i.e. Financial, Manufactured, Intellectual, Human, Natural and Social & Relationship capital. We are consistently publishing our year on year journey on emission reduction, water positivity and waste reduction. We have seen an increasing confidence amongst the shareholders and investors through consistent and year on year reporting.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Other value chain stakeholder, please specify :Regulators

(5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information on environmental initiatives, progress and achievements

Other

☒ Other, please specify :BRSR Reporting

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

The regulatory bodies are responsible for setting the standards and specifications of ESG disclosure in the country. The disclosure is a mandated annual ESG disclosure to be submitted along with the annual report. Securities and Exchange Board of India (SEBI) has introduced the Business Responsibility and Sustainability reporting for Indian listed companies. We comply with the requirements laid out by the stakeholder.

(5.11.9.6) Effect of engagement and measures of success

At Amara Raja, we are in compliance with all the required regulatory requirements. Disclosure through BRSR is our annual process for the SEBI requirement.

Water

(5.11.9.1) Type of stakeholder

Select from:

☒ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 51-75%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

ESG is becoming an important consideration for investors and shareholders. In today's time businesses are not only looked from the financial materiality lens but also from impact materiality. As conscious business, we want to showcase the steps that we are taking in the sustainability sphere.

(5.11.9.6) Effect of engagement and measures of success

Our annual report is based on the Integrated Framework and imbibe the GRI indicators as well. We put out best efforts in disclosing the six capitals i.e. Financial, Manufactured, Intellectual, Human, Natural and Social & Relationship capital. We are consistently publishing our year on year journey on emission reduction, water positivity and waste reduction. We have seen an increasing confidence amongst the shareholders and investors through consistent and year on year reporting.

Water

(5.11.9.1) Type of stakeholder

Select from:

☒ Other value chain stakeholder, please specify :Regulators

(5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information on environmental initiatives, progress and achievements

Other

☒ Other, please specify :BRSR Reporting

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

The regulatory bodies are responsible for setting the standards and specifications of ESG disclosure in the country. The disclosure is a mandated annual ESG disclosure to be submitted along with the annual report. Securities and Exchange Board of India (SEBI) has introduced the Business Responsibility and Sustainability reporting for Indian listed companies. We comply with the requirements laid out by the stakeholder.

(5.11.9.6) Effect of engagement and measures of success

At Amara Raja, we are in compliance with all the required regulatory requirements. Disclosure through BRSR is our annual process for the SEBI requirement.
[Add row]

(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.

Row 1

(5.12.1) Requesting member

Select from:

☒ Schneider Electric

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

(5.12.4) Initiative category and type

Change to supplier operations

☒ Increase proportion of renewable energy purchased

(5.12.5) Details of initiative

We have made substantial investments in solar power generation, with additional 5 MW commissioned in the reporting year making the overall solar power generation capacity to 67MW. Additionally, ARE&M has ambitious plans to procure an additional 281 MW equivalent of green power over the next decade. This proactive approach toward renewable energy will not only help reduce the company's Scope 2 greenhouse gas (GHG) emissions but also position ARE&M favorably in a carbon-conscious regulatory environment, potentially attracting more customers and investors.

(5.12.6) Expected benefits

Select all that apply

☒ Increased transparency of upstream/downstream value chain

☒ Reduction of own operational emissions (own scope 1 & 2)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☒ 1-3 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☒ No

(5.12.11) Please explain

We have not estimated lifetime CO2e savings.

Row 2

(5.12.1) Requesting member

Select from:

☒ Robert Bosch GmbH

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

(5.12.4) Initiative category and type

Change to supplier operations

☒ Increase proportion of renewable energy purchased

(5.12.5) Details of initiative

We have made substantial investments in solar power generation, with additional 5 MW commissioned in the reporting year making the overall solar power generation capacity to 67MW. Additionally, ARE&M has ambitious plans to procure an additional 281 MW equivalent of green power over the next decade. This proactive approach toward renewable energy will not only help reduce the company's Scope 2 greenhouse gas (GHG) emissions but also position ARE&M favorably in a carbon-conscious regulatory environment, potentially attracting more customers and investors.

(5.12.6) Expected benefits

Select all that apply

- ☒ Increased transparency of upstream/downstream value chain
- ☒ Reduction of own operational emissions (own scope 1 & 2)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

- ☒ 1-3 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

- ☒ No

(5.12.11) Please explain

We have not estimated lifetime CO2e savings.

Row 3

(5.12.1) Requesting member

Select from:

- ☒ Daimler Truck Holding AG

(5.12.2) Environmental issues the initiative relates to

Select all that apply

- ☒ Climate change

(5.12.4) Initiative category and type

Change to supplier operations

- ☒ Increase proportion of renewable energy purchased

(5.12.5) Details of initiative

We have made substantial investments in solar power generation, with additional 5 MW commissioned in the reporting year making the overall solar power generation capacity to 67MW. Additionally, ARE&M has ambitious plans to procure an additional 281 MW equivalent of green power over the next decade. This proactive approach toward renewable energy will not only help reduce the company's Scope 2 greenhouse gas (GHG) emissions but also position ARE&M favorably in a carbon-conscious regulatory environment, potentially attracting more customers and investors.

(5.12.6) Expected benefits

Select all that apply

- ☒ Increased transparency of upstream/downstream value chain
- ☒ Reduction of own operational emissions (own scope 1 & 2)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

- ☒ 1-3 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

- ☒ No

(5.12.11) Please explain

We have not estimated lifetime CO2e savings.

[Add row]

(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

	Environmental initiatives implemented due to CDP Supply Chain member engagement
	<i>Select from:</i> ☒ Yes

[Fixed row]

(5.13.1) Specify the CDP Supply Chain members that have prompted your implementation of mutually beneficial environmental initiatives and provide information on the initiatives.

Row 1

(5.13.1.1) Requesting member

Select from:

☒ Schneider Electric

(5.13.1.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

(5.13.1.4) Initiative ID

Select from:

☒ Ini1

(5.13.1.5) Initiative category and type

Relationship sustainability assessment

☒ Align goals to feed into customers targets and ambitions

(5.13.1.6) Details of initiative

We have aligned our goals and targets with customer's Net Zero goals & targets.

(5.13.1.7) Benefits achieved

Select all that apply

☒ Reduction of own operational emissions (own scope 1 & 2)

(5.13.1.8) Are you able to provide figures for emissions savings or water savings in the reporting year?

Select from:

☒ No

(5.13.1.11) Please explain how success for this initiative is measured

Increasing the share of renewable energy in the energy mix has reduced our scope 2 carbon emissions, enhancing energy security, lowering long-term energy costs, and fostering sustainable economic growth.

(5.13.1.12) Would you be happy for CDP Supply Chain members to highlight this work in their external communication?

Select from:

☒ Yes

Row 2

(5.13.1.1) Requesting member

Select from:

☒ Daimler Truck Holding AG

(5.13.1.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

(5.13.1.4) Initiative ID

Select from:

☒ Ini2

(5.13.1.5) Initiative category and type

Relationship sustainability assessment

☒ Other assessment, please specify :Participation in Drive Sustainability initiative Assessment

(5.13.1.6) Details of initiative

Daimler Truck AG is working together with several automotive manufacturers as part of the Drive Sustainability Initiative to enhance sustainability in the supply chain. To achieve this, a standard Sustainability Assessment Questionnaire (SAQ 5.0) has been developed for Automotive Sector Suppliers. As an important supplier to them, ARE&M has participated in the assessment and demonstrated our sustainability practices and initiatives.

(5.13.1.7) Benefits achieved

Select all that apply

☒ Increased transparency of upstream/downstream value chain

(5.13.1.8) Are you able to provide figures for emissions savings or water savings in the reporting year?

Select from:

☒ No

(5.13.1.11) Please explain how success for this initiative is measured

We have obtained a score of 88 out of 100 in the assessment.

(5.13.1.12) Would you be happy for CDP Supply Chain members to highlight this work in their external communication?

Select from:

☒ Yes

[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The GHG accounting and net zero targets are defined based on the operational control approach in line with the Integrated report disclosures for FY2024-25. The following facilities and operations have been considered: (1). ARE&M's operational facilities located at Tirupati and Chittoor, (2). Mangal Industries Limited's (MIL) battery plastic component components manufacturing facility which was merged with ARE&M in February 2024.

Water

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The water accounting i.e. withdrawal, consumption and discharge are defined based on the operational control approach in line with the Integrated report disclosure for FY2024-25. The following facilities and operations have been considered: (1). ARE&M's operational facilities located at Tirupati and Chittoor, (2). Mangal Industries Limited's (MIL) battery plastic components manufacturing facility which was merged with ARE&M in February 2024.

Plastics

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Operational control approach has been adopted in line with the Integrated report disclosures for FY2024-25. The following facilities and operations have been considered: (1). ARE&M's operational facilities located at Tirupati and Chittoor, (2). Mangal Industries Limited's (MIL) battery plastic components manufacturing facility which was merged with ARE&M in February 2024. All the facilities are registered under EPR regulations of the Plastic Waste Management Rules 2016, Govt.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Operational control approach has been adopted in line with the Integrated report disclosures for FY2024-25. The following facilities and operations have been considered: (1). ARE&M's operational facilities located at Tirupati and Chittoor, (2). Mangal Industries Limited's (MIL) battery plastic components manufacturing facility which was merged with ARE&M in February 2024. The facilities are not located at notified ecologically sensitive areas. No additional land has been acquired for the business operations at both the operating plants, hence the ecological and biological impacts are not envisaged. Watershed development programs are adopted at both the operating facilities. At Amara Raja, ARE&M prioritizes environmental sustainability through nature-based solutions, focusing on extensive tree plantation efforts both within and around our facilities. This commitment enhances biodiversity, improves ecosystem health, and contributes significantly to carbon sequestration and air quality improvement. Currently, ARE&M maintains a green cover over 55% of our operational areas, having successfully planted 82,611 saplings on-site and an additional 71,000 saplings in surrounding areas. We have conducted Biodiversity assessment and there are no endangered or protected species of flora & fauna in our proximity.

[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:

☒ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

(7.1.1.1) Has there been a structural change?

Select all that apply

☒ Yes, a merger

(7.1.1.2) Name of organization(s) acquired, divested from, or merged with

Mangal Industries Limited - Battery Components Division (BC)

(7.1.1.3) Details of structural change(s), including completion dates

Since February FY 2024, the Battery Components Division (BC) of Mangal Industries Ltd has been integrated into ARE&M. The reporting year FY2025 therefore includes the data of the Battery Components Division as well.

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply ☒ No

[Fixed row]

(7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:

☒ No, because the impact does not meet our significance threshold

(7.1.3.3) Base year emissions recalculation policy, including significance threshold

Mangal Industries Limited's (MIL) battery plastic components manufacturing facility was merged with ARE&M in February 2024. The contribution of GHG emissions from this merger is 19936 tCO₂e i.e less than 3% of the total emission inventory of the reporting year. As per the base year methodology any change in GHG emissions +/- 5% from the baseline data will be considered for defining the revised baseline scenario.

(7.1.3.4) Past years' recalculation

Select from:

☒ No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

- ☒ ISO 14064-1
- ☒ The Greenhouse Gas Protocol: Scope 2 Guidance
- ☒ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard
- ☒ 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories
- ☒ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- ☒ The GHG Indicator: UNEP Guidelines for Calculating Greenhouse Gas Emissions for Businesses and Non-Commercial Organizations

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

	Scope 2, location-based	Scope 2, market-based	Comment
	Select from: ☒ We are reporting a Scope 2, location-based figure	Select from: ☒ We are reporting a Scope 2, market-based figure	The calculations used here are based on India's average emission factor from Central Electricity Authority (CEA).

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:

- ☒ No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

03/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

2282.0

(7.5.3) Methodological details

Annual diesel consumption for the Diesel Generator sets, boilers, and internal transporting vehicles has been metered and the IPCC emission factors for the diesel fuel have been considered for estimating the GHG emissions. LPG and Acetylene have been used for lead-melting furnaces. Fuel gas consumption is metered at the facilities. IPCC emission factors for LPG have been considered for estimating the GHG emissions from furnace. Chillers and air conditioning units of varied sizes are used across the facilities. The quantity of refrigerant refilling activities is being recorded. Based on the GWP suggested by IPCC for each of the individual refrigerants, the total GHG emission (CO2e) has been estimated.

Scope 2 (location-based)

(7.5.1) Base year end

03/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

267904

(7.5.3) Methodological details

Grid emission factors published by the Ministry of Energy, GoI for the period 2022 has been considered. An emission factor of 0.71 Kg/KWH has been considered as the average grid emission factor in India.

Scope 2 (market-based)

(7.5.1) Base year end

03/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

267904

(7.5.3) Methodological details

Grid emission factors published by the Ministry of Energy, GoI for the period 2022 has been adopted. An emission factor of 0.71 Kg/KWHR has been considered as the average grid emission factor in India.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

03/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

253794

(7.5.3) Methodological details

Purchased goods and services (procurement of primary Lead, secondary lead, Sulphuric acid, and Polypropylene) have been considered. The economic intensity GHG emission factors published by USEPA Scope 3 emission hub have been considered.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

03/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Since 90% of the operating cost is covered by raw-material procurement and the CAPEX spent on the capital goods for the FY2024-25 is also very small, hence these emissions are not considered.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

03/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

The facility consumes a very small amount of diesel and LPG for its operations and hence, this segment of the scope 3 emissions is not considered.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

03/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

7023

(7.5.3) Methodological details

Upstream Transport & Distribution (raw material transport by road, and sea) - economic intensity method has been considered for estimating the GHG emissions. IPCC and USEPA emission factors for the transport sector have been considered to estimate GHG emissions.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

03/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

(7.5.3) Methodological details

Waste generated from the operations (Plastic Waste, E-Waste, Other Hazardous Waste (Liquids and Solids, Waste Recycled, Landfilling Waste Generation, Incineration) - USEPA emission factors for the waste generation and processing sectors have been considered to estimate GHG emissions.

Scope 3 category 6: Business travel

(7.5.1) Base year end

03/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

680.0

(7.5.3) Methodological details

Business travel - GHG emissions are estimated based on the economic value method. The total annual spending on business travel has been converted into average kilometers covered under each category (taxi, railway, and air) based on the prevailing tariffs. The travel distance thus estimated is used to compute the GHG emissions based on the emission factors published by GHG Protocol, India chapter.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

03/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

2023

(7.5.3) Methodological details

The emission calculation in this category is on the basis of a fuel-based method. Fuel consumption for company provided transport has been considered. However, it is to be noted that employee commuting through the usage of one's own vehicle was not included in the estimation. The total fuel consumption is used to compute the GHG emissions based the IPCC emission factors.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

03/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not covered

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

03/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

1017.0

(7.5.3) Methodological details

Economic intensity method (spend method) has been adopted for estimating the GHG emissions. IPCC and USEPA emission factors for the transport sector have been adopted to estimate GHG emissions.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

03/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

ARE&M products are NOT further processed by the dealers or distributors. The products are used by end consumers.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

03/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Due to a lack of any proven emission factors, these emissions are not estimated. ARE&M will develop a methodology and report these emissions in the future.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

03/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

131452

(7.5.3) Methodological details

USEPA emission factors for scope 3 emission have been adopted. The specific emission rate of 0.658 TCO₂/t of recycled lead has been adopted.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

03/31/2022

(7.5.2) Base year emissions (metric tons CO₂e)

222

(7.5.3) Methodological details

Emissions due to electrical power consumption (grid power) of the warehouses and Distribution centers have been considered. Grid emission factor of 0.71 Kg/KWHR of the electrical power consumed by the warehouse and distribution centers has been considered.

Scope 3 category 14: Franchises

(7.5.1) Base year end

03/30/2022

(7.5.2) Base year emissions (metric tons CO₂e)

0

(7.5.3) Methodological details

Not considered under this submission

Scope 3 category 15: Investments

(7.5.1) Base year end

03/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not considered under this submission

Scope 3: Other (upstream)

(7.5.1) Base year end

03/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not applicable

Scope 3: Other (downstream)

(7.5.1) Base year end

03/30/2022

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not applicable

[Fixed row]

(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

6816

(7.6.3) Methodological details

Annual diesel consumption for the Diesel Generator sets, boilers, and internal transporting vehicles has been metered and the IPCC emission factors for the diesel fuel have been considered for estimating the GHG emissions. LPG and Acetylene have been used for lead-melting furnaces. Fuel gas consumption is metered at the facilities. IPCC emission factors for LPG have been adopted for estimating the GHG emissions from the furnace. Chillers and air conditioning units of varied sizes are in operation across the facilities. The quantity of refrigerant refilling activities is being recorded. Based on the GWP suggested by IPCC for each of the individual refrigerants, the total GHG emission (CO2e) has been estimated.

Past year 1

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

6604

(7.6.2) End date

03/30/2024

(7.6.3) Methodological details

Annual diesel consumption for the Diesel Generator sets, boilers, and internal transporting vehicles has been metered and the IPCC emission factors for the diesel fuel have been considered for estimating the GHG emissions. LPG and Acetylene have been used for lead-melting furnaces. Fuel gas consumption is metered at the facilities. IPCC emission factors for LPG have been adopted for estimating the GHG emissions from the furnace. Chillers and air conditioning units of varied sizes are in operation across the facilities. The quantity of refrigerant refilling activities is being recorded. Based on the GWP suggested by IPCC for each of the individual refrigerants, the total GHG emission (CO2e) has been estimated.

Past year 2

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

6159

(7.6.2) End date

03/30/2023

(7.6.3) Methodological details

Annual diesel consumption for the Diesel Generator sets, boilers, and internal transporting vehicles has been metered and the IPCC emission factors for the diesel fuel have been considered for estimating the GHG emissions. LPG and Acetylene have been used for lead-melting furnaces. Fuel gas consumption is metered at the facilities. IPCC emission factors for LPG have been adopted for estimating the GHG emissions from the furnace. Chillers and air conditioning units of varied sizes are in operation across the facilities. The quantity of refrigerant refilling activities undertaken by the vendors is being recorded.

[Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

230765

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

230765

(7.7.4) Methodological details

The grid emission factor of 0.727 kg/kWh as published by the Ministry of Power, GoI has been considered.

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

209781

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

209781

(7.7.3) End date

03/30/2024

(7.7.4) Methodological details

The grid emission factor of 0.716 kg/kWh as published by the Ministry of Power, Gol has been considered.

Past year 2

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

242867

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

242867

(7.7.3) End date

03/30/2023

(7.7.4) Methodological details

The grid emission factor of 0.716 kg/kWh as published by the Ministry of Power, Gol has been considered.

[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

388559

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Purchased goods and services (procurement of primary Lead, secondary lead, Sulphuric acid, and Polypropylene) have been considered. The economic intensity GHG emission factors published by US EPA Scope 3 emission hub have been considered. In the case of primary and secondary lead procurement, an emission factor of 0.405 TCO₂e/t, and 0.658 TCO₂e/t have been considered for the estimation of the GHG emissions. In the case of sulfuric acid and polypropylene, emission factors the US EPA scope emission factors of 0.00405 TCO₂e/t, and 1.55 TCO₂e/t are considered respectively.

Capital goods

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Purchased goods account for more than 80% of the total procurement costs in the facility. The contribution of capital goods to the overall GHG emissions will be less significant and hence has not been considered under this evaluation.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

The facility consumes a very small amount of diesel and LPG for its operations and hence, this segment of the scope 3 emissions is not considered.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

6061

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Upstream Transport & Distribution (raw material transport by road, and sea) - economic intensity method has been adopted for estimating the GHG emissions. IPCC and USEPA emission factors for the transport sector have been considered to estimate GHG emissions.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

2007

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Waste generated from the operations (Plastic Waste, E-Waste, Other Hazardous Waste (Liquids and Solids, Waste Recycled, Landfilling Waste Generation, Incineration) - USEPA emission factors for the waste generation and processing sectors have been considered to estimate GHG emissions.

Business travel

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1352

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Hybrid method

☒ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Business travel - GHG emissions are estimated based on the economic value method. The total annual spending on business travel has been converted into average kilometers covered under each category (road and air) based on the prevailing tariffs. The travel distance thus estimated is used to compute the GHG emissions based on the emission factors published by GHG Protocol, India chapter.

Employee commuting

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

2497

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Hybrid method

☒ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

The emission calculation in this category is on the basis of a fuel-based method and includes transportation through company buses & cars. However, it is to be noted that employee commuting through the usage of one's own vehicle was not included in the estimation.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

ARE&M is not hiring any warehouse or leased assets for the storage of raw materials.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

20502

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Economic intensity method has been adopted for estimating the GHG emissions. IPCC and USEPA emission factors for the transport sector have been considered to estimate GHG emissions

Processing of sold products

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

ARE&M products are not further processed by the dealers or distributors. The products are used by end consumers.

Use of sold products

(7.8.1) Evaluation status

Select from:

☒ Relevant, not yet calculated

(7.8.5) Please explain

Due to a lack of any proven emission factors, these emissions are not estimated. ARE&M will develop a methodology and report these emissions in the future.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

30265

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Spend-based method

☒ Average product method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

USEPA emission factors for scope 3 emission have been adopted. The specific emission rate of 0.658 TCO2/t of recycled lead has been adopted.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

619

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Emissions due to electrical power consumption (grid power) of the warehouses and Distribution centers have been considered. Grid emission factor of 0.727 kg/kWh of the electrical power consumed by the warehouse and distribution centers has been considered.

Franchises

(7.8.1) Evaluation status

Select from:

☒ Relevant, not yet calculated

(7.8.5) Please explain

Will be considered in the future scenarios

Investments

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Our organization is not into the business of investments thus not relevant.

Other (upstream)

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

From our business perspective there are no other emissions in upstream value chain thus not a relevant category.

Other (downstream)

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

From our business perspective there are no other emissions in downstream value chain thus not a relevant category.

[Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

03/30/2024

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

325655

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

0

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

0

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

5889

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

1901

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

1347

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

2289

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

23040

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

0

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

44837

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

741

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

The total estimated scope 3 emissions are 405699 tCO2e.

Past year 2

(7.8.1.1) End date

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

289436

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

0

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

0

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

6891

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

1930

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

1971

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

2164

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

0

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

97168

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

269

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

The total estimated scope 3 emissions are 400948 tCO₂e.

[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Select from: ☒ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from: ☒ Third-party verification or assurance process in place
Scope 3	Select from: ☒ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.1.2) Status in the current reporting year

Select from:

☒ Complete

(7.9.1.3) Type of verification or assurance

Select from:
☒ Reasonable assurance

(7.9.1.4) Attach the statement

AREM Independent Assurance Statement FY 2024-25 - GHG Inventorization.pdf

(7.9.1.5) Page/section reference

Page No. 1 to 4

(7.9.1.6) Relevant standard

Select from:
☒ ISAE3000

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:
☒ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☒ Reasonable assurance

(7.9.2.5) Attach the statement

AREM Independent Assurance Statement FY 2024-25 - GHG Inventorization.pdf

(7.9.2.6) Page/ section reference

Page No. 1 to 4

(7.9.2.7) Relevant standard

Select from:

☒ ISAE3000

(7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

- | | |
|--|---|
| ☒ Scope 3: Business travel | ☒ Scope 3: End-of-life treatment of sold products |
| ☒ Scope 3: Employee commuting | ☒ Scope 3: Upstream transportation and distribution |
| ☒ Scope 3: Downstream leased assets | ☒ Scope 3: Downstream transportation and distribution |
| ☒ Scope 3: Purchased goods and services | |
| ☒ Scope 3: Waste generated in operations | |

(7.9.3.2) Verification or assurance cycle in place

Select from:

- ☒ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

- ☒ Complete

(7.9.3.4) Type of verification or assurance

Select from:

- ☒ Reasonable assurance

(7.9.3.5) Attach the statement

AREM Independent Assurance Statement FY 2024-25 - GHG Inventorization.pdf

(7.9.3.6) Page/section reference

(7.9.3.7) Relevant standard

Select from:

☒ ISAE3000

(7.9.3.8) Proportion of reported emissions verified (%)

100

[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

☒ Increased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

13136

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

(7.10.1.4) Please explain calculation

We at Amara Raja are extensively investing in renewable energy so as to reduce dependence on fossil fuels and also decrease our operational emissions. In the reporting year- we have added 5 MW capacity of renewable energy, taking the total renewable energy capacity to 67 MW. Because of the large renewable energy portfolio- the avoided emissions were approx. 80240 tCO₂e for reporting year and 67104 tCO₂ for previous year. Scope 1 & 2 emission for FY24 = 216385 tCO₂e Percentage value reported= $13136/216385 = 6\%$

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO₂e)

4245

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

2

(7.10.1.4) Please explain calculation

The company has 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. In the reporting year- we have avoided 4245 tCO₂e by different initiatives. Scope 1 & 2 emission for FY24 = 216385 tCO₂e Percentage value reported= $4245/216385 = 2\%$

Divestment

(7.10.1.1) Change in emissions (metric tons CO₂e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not Applicable

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO₂e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not Applicable

Mergers

(7.10.1.1) Change in emissions (metric tons CO₂e)

18848

(7.10.1.2) Direction of change in emissions

Select from:

☒ Increased

(7.10.1.3) Emissions value (percentage)

8.7

(7.10.1.4) Please explain calculation

In the reporting year- increase in emissions due to merger= 18848 tCO₂e. Scope 1 & 2 emission for FY24 = 18848 tCO₂e Percentage value reported= 18848/216385 = 8.7% Since February FY 2024, the Battery Components Division (BC) of Mangal Industries Ltd has been integrated into ARE&M. FY 2025 data which is the reporting year includes data of Battery Components as well.

Change in output

(7.10.1.1) Change in emissions (metric tons CO₂e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not Applicable

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

3210

(7.10.1.2) Direction of change in emissions

Select from:

☒ Increased

(7.10.1.3) Emissions value (percentage)

1.48

(7.10.1.4) Please explain calculation

In FY 2025 Emission factor changed from 0.716 kgCO2e/kWh to 0.727 kgCO2e/kWh In the reporting year 3492 tCO2e emission increased due to emission factor changed. Scope 1 & 2 emission for FY24 = 216385 tCO2e Percentage value reported= $3210/216385 = 1.61\%$

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not Applicable

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not Applicable

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not Applicable

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not Applicable

[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:

☒ Location-based

(7.11) How do your total Scope 3 emissions for the reporting year compare to those of the previous reporting year?

Select from:

☒ Increased

(7.11.1) For each Scope 3 category calculated in 7.8, specify how your emissions compare to the previous year and identify the reason for any change.

Purchased goods and services

(7.11.1.1) Direction of change

Select from:

☒ Increased

(7.11.1.2) Primary reason for change

Select from:

☒ Change in output

(7.11.1.3) Change in emissions in this category (metric tons CO2e)

62904

(7.11.1.4) % change in emissions in this category

19.32

(7.11.1.5) Please explain

There is an increase in revenue by about 10%, which resulted in increase in raw material procurement such as primary lead, secondary lead, sulfuric acid, and lubricants. Due to increased trading of tubular batteries, there is an upward trend of GHG emissions from purchased goods and services. Due to the above changes, the overall GHG emissions from purchased goods category have increased. Since February 2024, the Battery Components Division (BC) of Mangal Industries Ltd has been integrated into ARE&M, which has resulted in an increase purchase of propylene, which is a contribution factor for increase in Purchased good and services emissions.

Upstream transportation and distribution

(7.11.1.1) Direction of change

Select from:

☒ Increased

(7.11.1.2) Primary reason for change

Select from:

☒ Change in output

(7.11.1.3) Change in emissions in this category (metric tons CO2e)

172

(7.11.1.4) % change in emissions in this category

2.93

(7.11.1.5) Please explain

Due to larger procurement of goods, there was marginally increase in the emissions from road transport. The emissions associated with transportation by sea has decreased as compared to last year. But the overall category of upstream transportation and distribution has seen a marginal increase in GHG emissions.

Waste generated in operations

(7.11.1.1) Direction of change

Select from:

☒ Increased

(7.11.1.2) Primary reason for change

Select from:

☒ Change in output

(7.11.1.3) Change in emissions in this category (metric tons CO2e)

105

(7.11.1.4) % change in emissions in this category

5.54

(7.11.1.5) Please explain

There is a marginal increase in emission from waste generation due to amount of waste generated during the reporting year. The overall GHG emissions from waste generated in operation contribute to around 0.44% of the total Scope 3 emissions. Since February 2024, the Battery Components Division (BC) of Mangal Industries Ltd has been integrated into ARE&M, which has resulted in an increase of waste generated in the reporting year and subsequently increase in emissions.

Business travel

(7.11.1.1) Direction of change

Select from:

☒ Increased

(7.11.1.2) Primary reason for change

Select from:

☒ Change in output

(7.11.1.3) Change in emissions in this category (metric tons CO2e)

6

(7.11.1.4) % change in emissions in this category

0.44

(7.11.1.5) Please explain

There is an insignificant change of about 0.4%, such variations are very common in the business travel category.

Employee commuting

(7.11.1.1) Direction of change

Select from:

☒ Increased

(7.11.1.2) Primary reason for change

Select from:

☒ Change in output

(7.11.1.3) Change in emissions in this category (metric tons CO₂e)

208

(7.11.1.4) % change in emissions in this category

9.1

(7.11.1.5) Please explain

There is a marginal increase in employee travel due to changes in number of employees and workers in the facility. The overall GHG emissions from employee travel contributes to less than 0.55% of the total Scope 3 emissions. Since February 2024, the Battery Components Division (BC) of Mangal Industries Ltd has been integrated into ARE&M, which has resulted an increase in the number of total employees, which has resulted in increased employee commuting emissions.

Downstream transportation and distribution

(7.11.1.1) Direction of change

Select from:

☒ Decreased

(7.11.1.2) Primary reason for change

Select from:

☒ Other emissions reduction activities

(7.11.1.3) Change in emissions in this category (metric tons CO2e)

2538

(7.11.1.4) % change in emissions in this category

11.01

(7.11.1.5) Please explain

The deployment of SAP Transport Management (TM) and the Logistics Business Network (LBN) represents a critical digital transformation of our logistics operations. By integrating all carriers and logistics partners onto a unified cloud-based platform- we have achieved greater efficiencies in route planning, reductions in fuel costs and assurance of more reliable and punctual deliveries for our customers. The result of these initiatives can be seen as the decrease in the emissions from downstream transportation and distribution.

End-of-life treatment of sold products

(7.11.1.1) Direction of change

Select from:

☒ Decreased

(7.11.1.2) Primary reason for change

Select from:

☒ Other emissions reduction activities

(7.11.1.3) Change in emissions in this category (metric tons CO2e)

14572

(7.11.1.4) % change in emissions in this category

32.5

(7.11.1.5) Please explain

For the reporting year, recycled lead accounts for 85% of total lead used in new battery production which signifies that the material is in a closed-loop cycle and the emissions from end of life treatment has reduced by 32.5%. We would continue to increase our recycled content and reduce the end-of-life treatment emissions.

Downstream leased assets

(7.11.1.1) Direction of change

Select from:

☒ Decreased

(7.11.1.2) Primary reason for change

Select from:

☒ Other emissions reduction activities

(7.11.1.3) Change in emissions in this category (metric tons CO2e)

122

(7.11.1.4) % change in emissions in this category

16.4

(7.11.1.5) Please explain

For the downstream warehouses and distribution centers, the electricity consumption has gone down because of energy efficiency initiatives. The electricity consumption for warehouses and distribution electricity consumption gone down by around 16.4% which is reflected in the emission reduction percentage also.
[Fixed row]

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:

☒ No

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

☒ Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

☒ CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

1811

(7.15.1.3) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

☒ HFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO₂e)

5005

(7.15.1.3) GWP Reference

Select from:

☒ IPCC Sixth Assessment Report (AR6 - 100 year)

[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO ₂ e)	Scope 2, location-based (metric tons CO ₂ e)	Scope 2, market-based (metric tons CO ₂ e)
India	6816	230765	230765

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☒ By facility

☒ By activity

(7.17.2) Break down your total gross global Scope 1 emissions by business facility.

Row 1

(7.17.2.1) Facility

Tirupati - Karakambadi facilities

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

3341

(7.17.2.3) Latitude

13.673249

(7.17.2.4) Longitude

79.503676

Row 2

(7.17.2.1) Facility

Amara Raja Growth Corridor (ARGC)- Chittoor

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

3475

(7.17.2.3) Latitude

13.210177

(7.17.2.4) Longitude

79.040186

[Add row]

(7.17.3) Break down your total gross global Scope 1 emissions by business activity.

Row 1

(7.17.3.1) Activity

Diesel Generator

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

119

Row 2

(7.17.3.1) Activity

Boiler - HSD

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

290

Row 3

(7.17.3.1) Activity

ETP-ZLD (LPG Based)

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

643

Row 4

(7.17.3.1) Activity

Lead Melting Furnace (LPG & Acetylene)

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

460

Row 5

(7.17.3.1) Activity

Internal Cargo Transportation (HSD)

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

299

Row 6

(7.17.3.1) Activity

Chiller & Air conditioning (Refrigerant)

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

5005

Row 7

(7.17.3.1) Activity

Fire Extinguisher

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

0.17
[Add row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

☒ By facility

(7.20.2) Break down your total gross global Scope 2 emissions by business facility.

	Facility	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	Tirupati - Karakambadi facilities	85979	85979
Row 2	Amara Raja Growth Corridor (ARGC)- Chittoor	144786	144786

[Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

6816

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

230765

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

(7.22.4) Please explain

Emissions from the directly controlled operations of ARE&M in line with the integrated report and financial reporting have been presented.

All other entities**(7.22.1) Scope 1 emissions (metric tons CO2e)**

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

Not Applicable
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:

☒ No

(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Row 1

(7.26.1) Requesting member

Select from:

☒ Schneider Electric

(7.26.2) Scope of emissions

Select from:

☒ Scope 1

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

271046404

(7.26.9) Emissions in metric tonnes of CO2e

15

(7.26.10) Uncertainty (±%)

10

(7.26.11) Major sources of emissions

Scope 1 and 2 of the organization's GHG emissions are allocated to the respective client based on the revenue earned pro-rata basis. Most of the revenue is generated from open market sales such as dealers and retailers. The GHG emission allocation for the OEMS/clients is not a high allocation for the business at this juncture.

(7.26.12) Allocation verified by a third party?

Select from:

☒ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Since most of the revenue is generated from open market sales such as dealers and retailers, the GHG emission allocation for the OEMS/clients is considered from the pro-rated revenue methodology.

(7.26.14) Where published information has been used, please provide a reference

Not considered

Row 2

(7.26.1) Requesting member

Select from:

☒ Schneider Electric

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

271046404

(7.26.9) Emissions in metric tonnes of CO2e

504

(7.26.10) Uncertainty ($\pm\%$)

10

(7.26.11) Major sources of emissions

Scope 1 and 2 of the organization's GHG emissions are allocated to the specific client based on the revenue earned pro-rata basis. Most of the revenue is generated from open market sales such as dealers and retailers, the GHG emission allocation for the OEMS/clients is not a high allocation for the business at this juncture.

(7.26.12) Allocation verified by a third party?

Select from:

☒ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Since most of the revenue is generated from open market sales such as dealers and retailers, the GHG emission allocation for the OEMS/clients is considered from the pro-rated revenue methodology.

(7.26.14) Where published information has been used, please provide a reference

Not considered

Row 3

(7.26.1) Requesting member

Select from:

☒ Robert Bosch GmbH

(7.26.2) Scope of emissions

Select from:

☒ Scope 1

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

1188312101

(7.26.9) Emissions in metric tonnes of CO₂e

65

(7.26.10) Uncertainty (±%)

10

(7.26.11) Major sources of emissions

Scope 1 and 2 of the organization's GHG emissions are allocated to the specific client based on the revenue earned pro-rata basis. Most of the revenue is generated from open market sales such as dealers and retailers, the GHG emission allocation for the OEMS/clients is not a high allocation for the business at this juncture.

(7.26.12) Allocation verified by a third party?

Select from:

☒ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Since most of the revenue is generated from open market sales such as dealers and retailers, the GHG emission allocation for the OEMS/clients is considered from the pro-rated revenue methodology.

(7.26.14) Where published information has been used, please provide a reference

Not considered

Row 4

(7.26.1) Requesting member

Select from:

☒ Robert Bosch GmbH

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

1188312101

(7.26.9) Emissions in metric tonnes of CO2e

2211

(7.26.10) Uncertainty (±%)

10

(7.26.11) Major sources of emissions

Scope 1 and 2 of the organization's GHG emissions are allocated to the specific client based on the revenue earned pro-rata basis. Most of the revenue is generated from open market sales such as dealers and retailers, the GHG emission allocation for the OEMS/clients is not a high allocation for the business at this juncture.

(7.26.12) Allocation verified by a third party?

Select from:

☒ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Since most of the revenue is generated from open market sales such as dealers and retailers, the GHG emission allocation for the OEMS/clients is considered from the pro-rated revenue methodology.

(7.26.14) Where published information has been used, please provide a reference

Not considered

Row 5

(7.26.1) Requesting member

Select from:

☒ Daimler Truck Holding AG

(7.26.2) Scope of emissions

Select from:

☒ Scope 1

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

168708357.5

(7.26.9) Emissions in metric tonnes of CO₂e

9

(7.26.10) Uncertainty (±%)

10

(7.26.11) Major sources of emissions

Scope 1 and 2 of the organization's GHG emissions are allocated to the specific client based on the revenue earned pro-rata basis. Most of the revenue is generated from open market sales such as dealers and retailers, the GHG emission allocation for the OEMS/clients is not a high allocation for the business at this juncture.

(7.26.12) Allocation verified by a third party?

Select from:

☒ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Since most of the revenue is generated from open market sales such as dealers and retailers, the GHG emission allocation for the OEMS/clients is considered from the pro-rated revenue methodology.

(7.26.14) Where published information has been used, please provide a reference

Not considered

Row 6

(7.26.1) Requesting member

Select from:

☒ Daimler Truck Holding AG

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

168708357.5

(7.26.9) Emissions in metric tonnes of CO₂e

314

(7.26.10) Uncertainty (±%)

10

(7.26.11) Major sources of emissions

Scope 1 and 2 of the organization's GHG emissions are allocated to the specific client based on the revenue earned pro-rata basis. Most of the revenue is generated from open market sales such as dealers and retailers, the GHG emission allocation for the OEMS/clients is not a high allocation for the business at this juncture.

(7.26.12) Allocation verified by a third party?

Select from:

☒ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Since most of the revenue is generated from open market sales such as dealers and retailers, the GHG emission allocation for the OEMS/clients is considered from the pro-rated revenue methodology.

(7.26.14) Where published information has been used, please provide a reference

Not considered

[Add row]

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:

☒ Diversity of product lines makes accurately accounting for each product/product line cost ineffective

(7.27.2) Please explain what would help you overcome these challenges

The energy consumption line-wise data is proprietary information and would require establishing detailed measurement protocols to assign allocation numbers to multiple customers in multiple geographies. As an organization, we are committed to reduce our Scope 1+2 emissions by 30% by 2027 from baseline year 2021-2022.

[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:

☒ No

(7.28.3) Primary reason for no plans to develop your capabilities to allocate emissions to your customers

Select from:

☒ Not an immediate strategic priority

(7.28.4) Explain why you do not plan to develop capabilities to allocate emissions to your customers

Based on the market demand and requirements, the number of customers varies significantly from year to year. Hence, the allocation of emissions to each of the customers will be a major challenge, however, ARE&M will review the possibilities to allocate the emissions to the major customers with certain sales threshold volumes in the future.

[Fixed row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

☒ More than 0% but less than or equal to 5%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: ☒ Yes
Consumption of purchased or acquired electricity	Select from: ☒ Yes
Consumption of purchased or acquired heat	Select from: ☒ No
Consumption of purchased or acquired steam	Select from: ☒ No
Consumption of purchased or acquired cooling	Select from: ☒ No
Generation of electricity, heat, steam, or cooling	Select from: ☒ Yes

[Fixed row]

(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

☒ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

7936

(7.30.1.4) Total (renewable + non-renewable) MWh

7936.00

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

☒ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

14253

(7.30.1.3) MWh from non-renewable sources

317422

(7.30.1.4) Total (renewable + non-renewable) MWh

331675.00

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:

☒ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

96119

(7.30.1.4) Total (renewable + non-renewable) MWh

96119.00

Total energy consumption

(7.30.1.1) Heating value

Select from:

☒ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

110372

(7.30.1.3) MWh from non-renewable sources

325358

(7.30.1.4) Total (renewable + non-renewable) MWh

435730.00

[Fixed row]

(7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: ☒ Yes
Consumption of fuel for the generation of heat	Select from: ☒ Yes
Consumption of fuel for the generation of steam	Select from: ☒ Yes
Consumption of fuel for the generation of cooling	Select from: ☒ No
Consumption of fuel for co-generation or tri-generation	Select from: ☒ No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:

☒ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

Not used in the facilities

Other biomass

(7.30.7.1) Heating value

Select from:

☒ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

Not used in the facilities

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:

☒ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

Not used in the facilities

Coal

(7.30.7.1) Heating value

Select from:

☒ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

Not used in the facilities

Oil

(7.30.7.1) Heating value

Select from:

☒ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

2765

(7.30.7.3) MWh fuel consumed for self-generation of electricity

464

(7.30.7.4) MWh fuel consumed for self-generation of heat

1168

(7.30.7.5) MWh fuel consumed for self-generation of steam

1133

(7.30.7.8) Comment

Diesel used in the following applications: 1. DG Set (generation of electricity) --- 1672 GJ = 464 MWh 2. Boiler (generation of steam) --- 4079 GJ = 1133 MWh 3. Transport (generation of heat) --- 4203 GJ = 1168 MWh Total MWh from Diesel= 2765 MWh

Gas

(7.30.7.1) Heating value

Select from:

☒ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

5171

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

(7.30.7.5) MWh fuel consumed for self-generation of steam

3056

(7.30.7.8) Comment

LPG used in the following applications: 1. Plant Operation (generation of heat): --- 6176 GJ = 1715 MWh 2. ZLD Plant (generation of steam): --- 11001 GJ = 3056 MWh Acetylene used in the following application: 1. Plant Operation (generation of heat): --- 1439 GJ = 400 MWh Total gas fuel used = 5171 MWh

Other non-renewable fuels (e.g. non-renewable hydrogen)**(7.30.7.1) Heating value**

Select from:

☒ LHV**(7.30.7.2) Total fuel MWh consumed by the organization**

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

Not used in the facilities

Total fuel

(7.30.7.1) Heating value

Select from:

☒ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

7936

(7.30.7.3) MWh fuel consumed for self-generation of electricity

464

(7.30.7.4) MWh fuel consumed for self-generation of heat

3283

(7.30.7.5) MWh fuel consumed for self-generation of steam

4189

(7.30.7.8) Comment

Fuel used for Generation of Electricity = 464 MWh Fuel used for Generation of Heat = 3283 MWh Fuel used for Generation of Steam = 4189 MWh Total fuel used = 7936 MWh

[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

96583

(7.30.9.2) Generation that is consumed by the organization (MWh)

96583

(7.30.9.3) Gross generation from renewable sources (MWh)

96119

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

96119

Heat

(7.30.9.1) Total Gross generation (MWh)

3283

(7.30.9.2) Generation that is consumed by the organization (MWh)

3283

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

4189

(7.30.9.2) Generation that is consumed by the organization (MWh)

4189

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:

☒ India

(7.30.14.2) Sourcing method

Select from:

☒ Other, please specify :purchased from IEX

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

14253

(7.30.14.6) Tracking instrument used

Select from:

☒ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☒ India

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☒ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2020

(7.30.14.10) Comment

Renewable energy purchased through IEX.

[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

India

(7.30.16.1) Consumption of purchased electricity (MWh)

331675

(7.30.16.2) Consumption of self-generated electricity (MWh)

96583

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

7472

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

435730.00

[Fixed row]

(7.34) Does your organization measure the efficiency of any of its products or services?

(7.34.1) Measurement of product/service efficiency

Select from:

☒ Yes

(7.34.2) Comment

Recognizing the critical role of R&D, we are establishing the E-positive Energy Labs, a state-of-the-art innovation and research facility in Hyderabad, Telangana. A significant part of this facility is dedicated to collaborating with customers, supplier partners, start-ups, and innovation entities to create an ecosystem for innovative technologies. ARE&M is India's first AGM (Absorbent Glass Mat) two-wheeler and car battery manufacturer. The Company is working towards introducing world-class proprietary 'Duraframe' plate technology and expanding the product portfolio leveraging its cutting-edge AGM and EFB technologies. Absorbent Glass Mat (AGM) batteries have a very low internal resistance, are capable to deliver high currents on demand and offer relative long service life, even when deep-cycled. AGM is maintenance free, provides good electrical reliability and is lighter than the flooded lead-acid type. It stands up well to low temperatures and has a low self-discharge. The key advantages are a charge that is up to five times faster than the flooded version, and the ability to deep cycle. AGM offers a depth-of-discharge of 80 percent; the flooded, on the other hand, is specified at 50 percent DoD to attain the same cycle life. Our focus for the upcoming fiscal is on research and development, circularity, capacity optimization, and geographic expansion into new markets. We plan to introduce more value-added products such as AGM batteries, further incorporate stamped grid technology to reduce conversion costs and raw material usage, and delve into bi-polar technology for future performance requirements. We are the first Company in India to manufacture Valve Regulated Lead Acid (VRLA) batteries that provide performance reliability, consistency, durability and minimal maintenance, even in the most demanding situations. ARE&M launched Auxiliary battery featuring Multi-Stamp Grid Technology, meets new age electric vehicle test requirements, reliability, and performance.

[Fixed row]

(7.34.1) Provide details of the metrics used to measure the efficiency of your organization's products or services.

Row 1

(7.34.1.1) Category of product or service

Select from:

☒ Batteries (including fuel cells)

(7.34.1.2) Product or service (optional)

Punch Grid Duraframe batteries are ideal for automotive, industrial, and heavy-duty applications where high cranking power, durability, and vibration resistance are key. AGM batteries excel in deep-cycle, backup power, and renewable energy systems, where maintenance-free operation, spill-proof design, and deep discharge capability are more important.

(7.34.1.3) % of revenue from this product or service in the reporting year

36

(7.34.1.4) Efficiency figure in the reporting year

80

(7.34.1.5) Metric numerator

Select from:

☒ %

(7.34.1.6) Metric denominator

Select from:

☒ unit revenue

(7.34.1.7) Comment

Punch Grid Duraframe batteries are ideal for automotive, industrial, and heavy-duty applications where high cranking power, durability, and vibration resistance are key. Absorbent Glass Mat (AGM) batteries have a very low internal resistance, are capable to deliver high currents on demand and offer relative long service life, even when deep-cycled. AGM is maintenance free, provides good electrical reliability and is lighter than the flooded lead-acid type. It stands up well to low temperatures and has a low self-discharge. The leading advantages are a charge that is up to five times faster than the flooded version, and the ability to deep cycle. AGM offers a depth-of-discharge of 80 percent; the flooded, on the other hand, is specified at 50 percent DoD to attain the same cycle life.

[Add row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.0000019152

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

237581

(7.45.3) Metric denominator

Select from:

☒ unit total revenue

(7.45.4) Metric denominator: Unit total

124048900000

(7.45.5) Scope 2 figure used

Select from:

☒ Location-based

(7.45.6) % change from previous year

(7.45.7) Direction of change

Select from:

☒ Decreased

(7.45.8) Reasons for change

Select all that apply

☒ Change in renewable energy consumption

(7.45.9) Please explain

The emission intensity of scope 1 and 2 (total) has been represented in Tons per INR of the company revenue for the FY 2024 -25.
[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

☒ Energy usage

(7.52.2) Metric value

12.64

(7.52.3) Metric numerator

1568625 Giga Joules

(7.52.4) Metric denominator (intensity metric only)

INR 12,4048.9 million

(7.52.5) % change from previous year

1

(7.52.6) Direction of change

Select from:

☒ Decreased

(7.52.7) Please explain

The energy intensity for the year FY 2024-2025 is calculated on GJ per million INR of revenue. The intensity has decreased from last year signifying successful energy efficient initiatives and activities.

[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☒ Absolute target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☒ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

- ☒ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

(7.53.1.4) Target ambition

Select from:

- ☒ 1.5°C aligned

(7.53.1.5) Date target was set

03/30/2023

(7.53.1.6) Target coverage

Select from:

- ☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

- ☒ Carbon dioxide (CO₂)
☒ Nitrous oxide (N₂O)
☒ Hydrofluorocarbons (HFCs)

(7.53.1.8) Scopes

Select all that apply

- ☒ Scope 1
☒ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☒ Location-based

(7.53.1.11) End date of base year

03/30/2022

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

2282

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

267904

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

270186.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

03/30/2027

(7.53.1.55) Targeted reduction from base year (%)

30

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

189130.200

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

6816

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

230765

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

237581.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

40.23

(7.53.1.80) Target status in reporting year

Select from:

☒ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

The target was set in FY 2022-23, and the baseline is FY 2021-22. Covers 100% Scope 1 & Scope 2 in all the manufacturing facilities of ARE&M in India. Our baseline Scope 1+2 emissions is 270,186 TCO2e. Considering the year-on-year revenue growth and merger of battery component manufacturing facility (MIL), under the Do-Nothing-Scenario, the estimated total Scope 1 & Scope 2 emissions will be 460965 TCO2e. Based on these estimates, the net reduction needed will be in the order of 271835 TCO2e.

(7.53.1.83) Target objective

Reduce the GHG emissions from the purchase of grid power through various options available through Green Open Access Rules 2022, GoI. This will not only help the organization's carbon footprint but also gain the economic advantage of reduced green energy tariffs in the near future.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

ARE&M installed 67 MW of RE power until FY2024:25, which helped to reduce about 80,925 tCO2e. The following decarbonization plan has been proposed to achieve the reduction targets as stated for scope 1 and 2 emissions by 2027: (1). Improving the electrical energy use efficiency and adopting various energy conservation measures, a cumulative grid electrical energy demand will be reduced by about 7.5% of the base-year, (2). Installing additional rooftop solar power installations to avoid grid power, (3). Procuring green power from various options such as group solar, green power tariff scheme or green power purchase agreements through Green Open Access Rules 2022, (4). 50% electrification of internal vehicles by 2027, (5). Replacement of high GWP refrigerants with low GWP ones

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

Row 2

(7.53.1.1) Target reference number

Select from:

☒ Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

(7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

(7.53.1.5) Date target was set

03/30/2023

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO2)

☒ Nitrous oxide (N2O)

☒ Hydrofluorocarbons (HFCs)

(7.53.1.8) Scopes

Select all that apply

☒ Scope 1

☒ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☒ Location-based

(7.53.1.11) End date of base year

03/30/2022

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

2282

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

267904

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

270186.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

03/30/2032

(7.53.1.55) Targeted reduction from base year (%)

60

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

108074.400

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

6816

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

230765

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

237581.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

20.11

(7.53.1.80) Target status in reporting year

Select from:

☒ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

The target was set in FY 2022-23, and the baseline is FY 2021-22. Covers 100% Scope 1 & Scope 2 in all the manufacturing facilities of ARE&M in India. Our baseline Scope 1+2 emissions is 270,186 TCO₂e. Considering the year-on-year revenue growth and merger of battery component manufacturing facility (MIL), traded battery component facilities, and possible reduction in grid emission factors from 0.716 Kg/KWH to less than 0.55 Kg/KWH due to progress made by the government of India under the NDCs implementation, under the Do-Nothing-Scenario, the estimated total Scope 1 & Scope 2 emissions will be 523645 TCO₂e by the end of 2032. Considering the decarbonization plan considered for the period 2024-2027, net reduction in GHG emissions needed will be in the order of 415571 TCO₂e by the end of 2032.

(7.53.1.83) Target objective

Reduce the GHG emissions from the purchase grid power through various options available through Green Open Access Rules 2022, GoI. This will not only help the organization's carbon footprint but also gain the economic advantage of reduced green energy tariffs in the near future.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

ARE&M installed 67 MW of RE power until FY2024:25, which helped to reduce about 80,925 tCO₂e. The following decarbonization plan has been proposed to achieve the reduction targets as stated for scope 1 and 2 emissions by 2027: (1). Improving the electrical energy use efficiency and adopting various energy conservation measures, a cumulative grid electrical energy demand will be reduced by about 7.5% of the base-year, (2). Installing additional rooftop solar power installations to avoid grid power, (3). Procuring green power from various options such as group solar, green power tariff scheme or green power purchase agreements through Green Open Access Rules 2022, (4). 50% electrification of internal vehicles by 2027, (5). Replacement of high GWP refrigerants with low GWP ones

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

Row 3

(7.53.1.1) Target reference number

Select from:

☒ Abs 3

(7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

(7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

(7.53.1.5) Date target was set

03/30/2023

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO2)

☒ Nitrous oxide (N2O)

(7.53.1.8) Scopes

Select all that apply

☒ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☒ Scope 3, Category 1 – Purchased goods and services

(7.53.1.11) End date of base year

03/30/2022

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

253794

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

253794.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

253794.000

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

64

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

03/30/2032

(7.53.1.55) Targeted reduction from base year (%)

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

177655.800

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

388559

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

388559.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

388559.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

-177.00

(7.53.1.80) Target status in reporting year

Select from:

☒ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

The target was set in FY 2022-23, and the baseline is FY 2021-22. Covers 100% of the GHG emissions from the scope 3 (Purchased goods). Our baseline Scope 3 emissions (Purchased goods) is 253794 TCO2e. Considering the year-on-year revenue growth and merger of battery component manufacturing facility (MIL), and possible reduction in grid emission factors from 0.716 Kg/KWH to less than 0.55 Kg/KWH due to progress made by the government of India under the NDCs implementation, under the Do-Nothing-Scenario, the estimated total Scope 3 emission (Purchased goods) will be 668420 TCO2e by the end of 2032. It is committed to reduce GHG emissions by 30% from the baseline of 2022 emissions. The net GHG emission reduction (purchased goods) needed will be 490764 TCO2e.

(7.53.1.83) Target objective

Purchased goods contribute to more than 80% of the Scope 3 emissions. The majority of Scope 3 (Purchased goods) is attributed to the procurement of primary lead, secondary lead, and traded batteries. By adopting this target, the organization's carbon footprint will be significantly reduced.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

The following GHG reduction plan will be adopted to reduce the Scope 3 (purchased goods) emissions by 30% by the end of 2032 in line with the Science Based Targets (SBTi): (1). Reduced grid emission factors from current levels of 0.716 KG/KWH to less than 0.55 KG/KWH by the end of 2030 will help to reduce the scope 2 emissions of the suppliers significantly, (2). Our major primary lead suppliers have already committed to net zero plans, (3). Commissioning of 150,000 Tonnes Per annum battery recycling facility at Cheyyar. Due to the adoption of RE & Liquified Natural Gas instead of Furnace Oil use at our facility as part of the Scope 1 and Scope 2 emission targets of 60% at our own facilities by 2032, the GHG emissions from the secondary lead recycling will be reduced significantly, (4). We are engaging with all secondary lead recyclers, and encouraging them to adopt carbon reduction targets and switch over to cleaner fuels. (5) We are also working on the decarbonization of our logistic footprint by engaging in efficient modes of material transportation.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

Row 4

(7.53.1.1) Target reference number

Select from:

☒ Abs 4

(7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

(7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

(7.53.1.5) Date target was set

03/30/2023

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO₂)

☒ Nitrous oxide (N₂O)

(7.53.1.8) Scopes

Select all that apply

☒ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☒ Scope 3, Category 4 – Upstream transportation and distribution

☒ Scope 3, Category 9 – Downstream transportation and distribution

(7.53.1.11) End date of base year

(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

7023

(7.53.1.22) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)

1017

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

8040.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

8040.000

(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

100

(7.53.1.43) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

2

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

03/30/2032

(7.53.1.55) Targeted reduction from base year (%)

30

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

5628.000

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

6061

(7.53.1.67) Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

20502

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

26563.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

26563.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

-767.95

(7.53.1.80) Target status in reporting year

Select from:

☒ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

To reduce the transportation-related emissions in the upstream and downstream activities by 30% from the base year 2021-22. The target was set in FY 2022-23. Covers 100% of the GHG emissions from the scope 3 (Upstream and downstream transport categories). Our baseline Scope 3 emissions (Upstream and downstream transport categories) is 8040 tCO₂e. Considering the year-on-year revenue growth, under the Do-Nothing-Scenario, the estimated total Scope 3 emission (Upstream and downstream transport categories) will be 13609 tCO₂e by the end of 2032. It is committed to reduce GHG emissions by 30% from the baseline of 2022 emissions. The net GHG emission reduction (Upstream and downstream transport categories) needed will be 7,981 tCO₂e.

(7.53.1.83) Target objective

To reduce the transportation related emissions in the upstream and down stream activities by 30% from the base year.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

The following initiatives have been proposed to meet the targets: (1). Fuel Efficiency & Alternative Fuels: - Shift a portion of the fleet to CNG and bio-diesel to reduce emissions. (2). Route Optimization Systems: - Use route optimization software to minimize fuel use and travel time. (3). Shift to Rail (Ro-Ro Services): - Maximize use of India's Roll-on Roll-off (Ro-Ro) services to reduce road congestion and emissions. (4). Fleet Maintenance: - Implement regular fleet maintenance to ensure better fuel efficiency. (5). Larger Trucks: - Invest in larger trucks with better fuel efficiency to reduce overall trips

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

Row 5

(7.53.1.1) Target reference number

Select from:

☒ Abs 5

(7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

(7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

(7.53.1.5) Date target was set

03/30/2023

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO2)

☒ Nitrous oxide (N2O)

(7.53.1.8) Scopes

Select all that apply

☒ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☒ Scope 3, Category 6 – Business travel

☒ Scope 3, Category 7 – Employee commuting

(7.53.1.11) End date of base year

03/30/2022

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

680

(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

2023

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

2703.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

2703.000

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

100

(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

0.67

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

03/30/2032

(7.53.1.55) Targeted reduction from base year (%)

30

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

1892.100

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

1352

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

2497

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

3849.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

3849.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

-141.32

(7.53.1.80) Target status in reporting year

Select from:

☒ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

The target was set in FY 2022-23, and the baseline is FY 2021-22. Covers 100% of the GHG emissions from the scope 3 (Business travel and employee commute categories). Our baseline Scope 3 emissions (Business travel and employee commute categories) is 2703 TCO2e. Considering the year-on-year revenue growth, under the Do-Nothing-Scenario, the estimated total Scope 3 emission (Business travel and employee commute categories) will be 7462 TCO2e by the end of 2032. It is committed to reduce GHG emissions by 30% from the baseline of 2022 emissions. The net GHG emission reduction (Business travel and employee commute categories) needed will be 5570 tCO2e.

(7.53.1.83) Target objective

To reduce the emissions by 30% from the base year for both business travel and employee commuting.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Fuel Efficiency & Alternative Fuels: - Encouraging the employee transport contractors to use low carbon emissions vehicles such as CNG, biodiesel, and electrical vehicles, - Encouraging employees to use electric vehicles, - Preferring low carbon transportation modes for business travel.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

Row 6

(7.53.1.1) Target reference number

Select from:

☒ Abs 6

(7.53.1.2) Is this a science-based target?

Select from:

☒ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

(7.53.1.4) Target ambition

Select from:

☒ 1.5°C aligned

(7.53.1.5) Date target was set

03/30/2023

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

- ☒ Carbon dioxide (CO2)
- ☒ Nitrous oxide (N2O)
- ☒ Hydrofluorocarbons (HFCs)

(7.53.1.8) Scopes

Select all that apply

- ☒ Scope 1
- ☒ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

- ☒ Location-based

(7.53.1.11) End date of base year

03/30/2022

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

2282

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

267904

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

270186.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

03/30/2040

(7.53.1.55) Targeted reduction from base year (%)

90

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

27018.600

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

6816

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

230765

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

(7.53.1.78) Land-related emissions covered by target

Select from:

☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)**(7.53.1.79) % of target achieved relative to base year**

13.41

(7.53.1.80) Target status in reporting year

Select from:

☒ Underway**(7.53.1.82) Explain target coverage and identify any exclusions**

The target was set in FY 2022-23, and the baseline is FY 2021-22. Covers 100% Scope 1 & Scope 2 in all the manufacturing facilities of ARE&M in India. Our baseline Scope 1+2 emissions is 270,186 TCO₂e. Considering the year-on-year revenue growth and merger of battery component manufacturing facility (MIL), under the Do-Nothing-Scenario, the estimated total Scope 1 & Scope 2 emissions will be 969231 TCO₂e by the end of 2040 based on the assumptions that the sales volumes will increase by about 8% YoY basis beyond FY 2032 and there will be a reduction in grid emission factor from 0.716 to 0.55 Kg/KHWR beyond FY 2032. Based on these estimates, the net reduction needed will be in the order of 942212 TCO₂e.

(7.53.1.83) Target objective

To reduce the Scope 1 and 2 emissions by 90% from the baseline levels by the end of FY 2040.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

The following strategy will be adopted: 1. Use of 100% RE power to avoid Scope 2 emissions through Green Open Access Rules regulations such as green tariff mechanism, Group captive power, and green power purchase agreements. 2. 100% shift towards Electric or hydrogen-driven vehicles 3. Use of biomass fuel for boilers to generate the steam for the ZLD system, 4. Consider replacing the LPG-fired furnaces with green power-based electric furnaces. 5. Use of low GWP refrigerants based on technological progress in India's HVAC systems by the end of 2040.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☒ Targets to increase or maintain low-carbon energy consumption or production

☒ Net-zero targets

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

☒ Low 1

(7.54.1.2) Date target was set

03/30/2024

(7.54.1.3) Target coverage

Select from:

☒ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

☒ Electricity

(7.54.1.5) Target type: activity

Select from:

☒ Consumption

(7.54.1.6) Target type: energy source

Select from:

☒ Renewable energy source(s) only

(7.54.1.7) End date of base year

03/30/2022

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

377329

(7.54.1.9) % share of low-carbon or renewable energy in base year

0

(7.54.1.10) End date of target

03/30/2025

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

25

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

25.33

(7.54.1.13) % of target achieved relative to base year

101.32

(7.54.1.14) Target status in reporting year

Select from:

☒ Achieved

(7.54.1.16) Is this target part of an emissions target?

Yes

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☒ Other, please specify :This is part of the decarbonization plan targets for FY2027.

(7.54.1.19) Explain target coverage and identify any exclusions

Yes, as a part of the short-term emission reduction targets. It is proposed to procure about 12 million KWHr of electrical power through green open access rules 2022, GoI, every year from FY24-25 onwards.

(7.54.1.20) Target objective

the target objectives are as follows: (1). to reduce the scope 2 emissions by about 8600 TCO2e every year, especially purchased electricity from the grid

(7.54.1.22) List the actions which contributed most to achieving this target

Increment of Renewable energy capacity from 62 MW to 67 MW capacity reducing the reliance on grid electricity and help in achievement of targets.

Row 4

(7.54.1.1) Target reference number

Select from:

☒ Low 3

(7.54.1.2) Date target was set

03/30/2024

(7.54.1.3) Target coverage

Select from:

☒ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

☒ Electricity

(7.54.1.5) Target type: activity

Select from:

☒ Consumption

(7.54.1.6) Target type: energy source

Select from:

☒ Renewable energy source(s) only

(7.54.1.7) End date of base year

03/30/2022

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

377329

(7.54.1.9) % share of low-carbon or renewable energy in base year

0

(7.54.1.10) End date of target

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

56

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

25.33

(7.54.1.13) % of target achieved relative to base year

45.23

(7.54.1.14) Target status in reporting year

Select from:

☒ Underway

(7.54.1.16) Is this target part of an emissions target?

Yes

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☒ Other, please specify :This is part of the decarbonization plan targets for FY2027.

(7.54.1.19) Explain target coverage and identify any exclusions

Yes, it is a part of the short-term emission reduction plan. By the end of FY 2027, the total electrical energy demand will be in the order of 630 million KWHr, out of which 165 million KWHr of power will be sourced through RE power by the end of FY2026. In order to meet the short-term emission targets of 30% reduction of Scope 2 emissions from the base year FY 2022 by the end of FY 2027, an additional 187 million KWHr of RE power will be sourced from green open access mechanisms such as group captive and power purchase agreements with REpower suppliers.

(7.54.1.20) Target objective

The target objective is to reduce the scope 2 emissions by about 1,34,000 TCO2e by sourcing RE power through a green open access mechanism such as group captive and power purchase agreements with REpower suppliers.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

This initiative will be taken up in the FY2026-27

Row 5

(7.54.1.1) Target reference number

Select from:

☒ Low 4

(7.54.1.2) Date target was set

03/30/2024

(7.54.1.3) Target coverage

Select from:

☒ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

☒ Electricity

(7.54.1.5) Target type: activity

Select from:

☒ Consumption

(7.54.1.6) Target type: energy source

Select from:

☒ Renewable energy source(s) only

(7.54.1.7) End date of base year

03/30/2022

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

377329

(7.54.1.9) % share of low-carbon or renewable energy in base year

0

(7.54.1.10) End date of target

03/30/2032

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

60

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

25.33

(7.54.1.13) % of target achieved relative to base year

42.22

(7.54.1.14) Target status in reporting year

Select from:

☒ Underway

(7.54.1.16) Is this target part of an emissions target?

Yes

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☒ Other, please specify :This is part of the decarbonization plan targets for FY2032

(7.54.1.19) Explain target coverage and identify any exclusions

As a part of the mid-term plan, ARE&M targets to reduce the scope 1 & 2 emissions by 60% ($0.6 \times 270186 = 162,112$ TCO₂e) from the baseline scenario of FY2022. This will be achieved progressively.

(7.54.1.20) Target objective

Considering the change in grid emissions from 0.716 KWhr to 0.55 KWhr by the end of 2030 due to the implementation of NDCs by Gol, the scope 1 and 2 emissions will be in the order of 523645 TCO₂e by the end of 2032 under Do-Nothing Scenario. To limit the scope 1 and 2 emissions to 108074 T by the end of 2032, about 131928 TCO₂e shall be removed in addition to various interventions proposed during the period FY205:2027 (please refer to the other targets specified). It is proposed to procure the REPower to the tune of 242 million KWhr/year (equivalent to 161 MW installed Solar Power generation capacity) electrical power from various green open access methods such as Group captive RE, REpower purchase agreements.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

This initiative will be taken progressively during the period FY2028 to FY 2032.
[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:

☒ NZ1

(7.54.3.2) Date target was set

03/30/2023

(7.54.3.3) Target Coverage

Select from:

☒ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

☒ Abs1

☒ Abs6

☒ Abs2

☒ Abs3

☒ Abs4

☒ Abs5

(7.54.3.5) End date of target for achieving net zero

03/30/2050

(7.54.3.6) Is this a science-based target?

Select from:

☒ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

(7.54.3.8) Scopes

Select all that apply

☒ Scope 1

☒ Scope 2

☒ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

- ☒ Carbon dioxide (CO2)
- ☒ Nitrous oxide (N2O)
- ☒ Hydrofluorocarbons (HFCs)

(7.54.3.10) Explain target coverage and identify any exclusions

The target was set in FY 2022-23, and the baseline is FY 2021-22. Covers 100% Scope 1 & Scope 2 in all the manufacturing facilities of ARE&M in India. Our baseline Scope 1+2 emissions is 270,186 tCO2e. Considering the year-on-year revenue growth and merger of battery component manufacturing facility (MIL), under the Do-Nothing-Scenario, the estimated total Scope 1 & Scope 2 emissions will be 969231 TCO2e by the end of 2040 based on the assumptions th at the sales volumes will increase by about 8% YoY basis beyond FY 2032 and there will be a reduction in grid emission factor from 0.716 to 0.55 kg/kWh beyond FY 2032. Based on these estimates, the net reduction needed will be in the order of 942212 tCO2e.

(7.54.3.11) Target objective

Net Zero Target by 2050

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

- ☒ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

- ☒ No, but we plan to within the next two years

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

- ☒ Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

We have devised a well structured glide path broken down the larger target into small near-term targets. We have also charted out the Renewable Energy mix in the years to come. Our milestones are mentioned below: FY 2022-2027: Scope 1 & 2 (Reduce 30%) Scope 3: - Vendor engagement and target setting - Switching to LNG by secondary lead suppliers 2.5% YoY GHG reduction by the suppliers - Battery Recycling Plant, Cheyyar to use LNG as fuel aiding significant reduction in GHG emissions FY 2027-2032: Scope 1 & 2 (Reduce 60%) Scope 3: (Reduce 30%) - Part procurement from Net Zero committed supplier - Logistics decarbonization (ship/train) - RE for secondary lead smelters FY 2032-2040: Scope 1 & 2 (Reduce 90%) Scope 3 (Reduce 50%) - Decarbonisation of secondary lead smelters - Prefer supply chain partners with Net Zero Commitments FY 2040-2050: Scope 1 & 2 (0 emissions) Scope 3 (Reduce 90%) - Engage with supply chain partners with Net Zero Commitments and demonstrable progress

(7.54.3.17) Target status in reporting year

Select from:

☒ Underway

(7.54.3.19) Process for reviewing target

The targets progress are reviewed every year. Every year we set each targets for a year long timeline and evaluate our ability to achieve those, giving us the idea from a part to whole methodology. Apart from that we have intermediate short term targets also, which are used to evaluate the relevance of the targets. In case there would be any substantive changes to the inventory, we would dully incorporate the same in our targets.

[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:

☒ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	1	
To be implemented	0	0
Implementation commenced	2	17381
Implemented	2	17381
Not to be implemented	0	

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

☒ Motors and drives

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

4245

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

35800000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

27000000

(7.55.2.7) Payback period

Select from:

☒ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 11-15 years

(7.55.2.9) Comment

Various energy savings measures were adopted in the FY year 2024-25 (Please refer to page no. 127 of the Integrated report 2024-25). The Company continued its focused energy conservation efforts through up-gradation of process technology, effective production scheduling and various energy saving initiatives including; - Optimised Equipment Scheduling - Automated Cooling Fans - Timed DE Systems - BLDC Fan Replacements - Air Compressor Optimisation - Improved Heater and Oven Controls - Occupancy Sensors - Upgraded Motors and Chargers - LED Lighting - Energy-efficient Pumps - Heat Recovery and Insulation

Row 2

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☒ Solar PV

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

13136

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

116553184

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

260000000

(7.55.2.7) Payback period

Select from:

☒ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 16-20 years

(7.55.2.9) Comment

ARE&M has installed solar power on rooftop and captive in the premise of the facilities. For the reporting year: additional 2.40 million kWh units of solar electricity were generated helping in reduction of emission.

[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☒ Internal price on carbon

(7.55.3.2) Comment

Adopting an internal carbon pricing mechanism holds immense potential benefits for ARE&M. It ensures efficient resource allocation, lowers operational costs, and reduces the risk of regulatory non-compliance. The company gains the opportunity to capitalize on cost-saving measures and drive sustainability initiatives effectively. Moreover, implementing internal carbon pricing positions ARE&M as a responsible and sustainable company, earning the trust and support of investors and stakeholders, ultimately enhancing its reputation and facilitating access to capital in the dynamic business landscape.

Row 2

(7.55.3.1) Method

Select from:

☒ Dedicated budget for energy efficiency

(7.55.3.2) Comment

ARE&M identified the energy reduction initiative in line with the corporate long-term commitment beginning of every year and the budget for the same will be allocated part of the annual budget. Also, the facility has a provision to request an additional budget

Row 3

(7.55.3.1) Method

Select from:

☒ Dedicated budget for low-carbon product R&D

(7.55.3.2) Comment

ARE&M identified the renewable power installation initiative in line with the corporate long-term commitment beginning of every year and the budget for the same will be allocated as part of the annual budget. Also, the facility has a provision to request an additional budget

[Add row]

(7.71) Does your organization assess the life cycle emissions of any of its products or services?

	Assessment of life cycle emissions	Comment
	Select from: ☒ Yes	LCA has been done through third party.

[Fixed row]

(7.71.1) Provide details of how your organization assesses the life cycle emissions of its products or services.

(7.71.1.1) Products/services assessed

Select from:

☒ Representative selection of products/services

(7.71.1.2) Life cycle stage(s) most commonly covered

Select from:

☒ Cradle-to-grave

(7.71.1.3) Methodologies/standards/tools applied

Select all that apply

☒ ISO 14040 & 14044

(7.71.1.4) Comment

LCA is undertaken to assess the environmental profile of the lead acid batteries and identify the hotspots in the value chain of the product for optimization and further reduction of environmental impacts. This study will help in providing:• An indication of the environmental performance of the product being analyzed and suitable optimizations could be done.• Detailed knowledge of significant parameters of characteristic products for improving sustainability performance in the supply chain.• Development of suitable environmental and sustainable strategies (short term and long term) could be adopted.• R&D team could run various scenarios on raw material, process, and energy efficiency improvements, resource conservation, waste reduction, and recycling.

[Fixed row]

(7.73) Are you providing product level data for your organization's goods or services?

Select from:

☒ No, I am not providing data

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☒ No

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

☒ No

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☒ Yes

(9.1.1) Provide details on these exclusions.

Row 1

(9.1.1.1) Exclusion

Select from:

☒ Facilities

(9.1.1.2) Description of exclusion

The excluded facilities are non-manufacturing offices situated in shared premises

(9.1.1.3) Reason for exclusion

Select from:

☒ Shared premises

(9.1.1.7) Percentage of water volume the exclusion represents

Select from:

☒ Less than 1%

(9.1.1.8) Please explain

The excluded facilities are non-manufacturing offices situated in shared premises, where water usage is immaterial and limited solely to basic drinking and sanitation purposes. Accurate water use data is not collected for these locations as the consumption is negligible, and water is provided by the building owner or facility manager. Data unavailability does not materially impact our water disclosures.

[Add row]

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

ARE&M has installed Electromagnetic Flow Meters with IoT devices across our operations to continuously monitor & measure all sources of water withdrawal. These Flow Meters are calibrated every year.

(9.2.4) Please explain

The Scope of the Report includes 2 Sites of ARE&M - Karakambadi & Amara Raja Growth Corridor. The sources of Water include Ground Water, Rain Water & Packaged Drinking Water. The data generated through the monitoring of Water related KPIs and thus help ARE&M in reducing the Water Withdrawal. These KPIs are reviewed during the monthly meetings of Governing Bodies of ARE&M's like Sustainability Committee & HSE Council. Data is also published in the Company's Integrated Report, BRSR Report & ESG Snapshot, which are available in the Company's Website.

<https://www.amararajaeandm.com/Files/AnnualGeneralMeetingFiles/2023/Integrated%20Annual%20Report%202024-25.pdf> ARE&M is an ISO14001 certified organization with Internal & External Audit. ARE&M also undergoes Assurance of the published Sustainability performance, which includes the Water related indicators like Water Withdrawal, Water Discharge, Water Consumption & all the relevant certifications.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

ARE&M has installed Electromagnetic Flow Meters with IoT devices across our operations to continuously monitor & measure all sources of water withdrawal. These Flow Meters are calibrated every year.

(9.2.4) Please explain

The Scope of the Report includes 2 Sites of ARE&M - Karakambadi & Amara Raja Growth Corridor. The sources of Water include Ground Water, Rain Water & Packaged Drinking Water. The data generated through the monitoring of Water related KPIs and thus help ARE&M in reducing the Water Withdrawal. These KPIs are reviewed during the monthly meetings of Governing Bodies of ARE&M's like Sustainability Committee & HSE Council. Data is also published in the Company's Integrated Report, BRSR Report & ESG Snapshot, which are available in the Company's Website.

<https://www.amararajaeandm.com/Files/AnnualGeneralMeetingFiles/2023/Integrated%20Annual%20Report%202024-25.pdf> ARE&M is an ISO14001 certified organization with Internal & External Audit. ARE&M also undergoes Assurance of the published Sustainability performance, which includes the Water related indicators like Water Withdrawal, Water Discharge, Water Consumption & all the relevant certifications.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Monthly

(9.2.3) Method of measurement

All tests are conducted in accordance with Indian Standard IS 3025 for water quality, using validated methods and APHA standards.

(9.2.4) Please explain

We regularly monitor the quality of water withdrawals to meet process requirement and potable/non potable use against IS 10500 standards. As a part of water stewardship, comprehensive water quality assessments are conducted to analyze Physical and Chemical Parameters: pH, turbidity, total dissolved solids, hardness, calcium, magnesium, chloride, iron, sulphate, total alkalinity, fluoride, and lead. Microbiological Parameters: Presence of E. coli.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

ARE&M has installed Electromagnetic Flow Meters with IoT devices across our operations to continuously monitor & measure the waste water generated and its treatment. These Flow Meters are calibrated every year.

(9.2.4) Please explain

Our Effluent Treatment Plants (ETPs) at all units manage wastewater from production processes. To ensure complete reuse, Zero Liquid Discharge (ZLD) systems with capacities of 280 KLD and 500 KLD have been implemented. These ZLD plants feature a pretreatment system for hardness reduction, followed by reverse osmosis process and further treatment using a Multiple Effect Evaporator (MEE) and Agitated Thin Film Dryer (ATFD). This enables us to recycle 100% of the waste water generated. Domestic effluent is treated in Sewage Treatment Plants (STPs) and the treated water is utilized both for greenbelt irrigation and, where appropriate, in process applications. These measures ensure maximized water circularity and eliminate discharge to the environment.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not relevant

(9.2.4) Please explain

Our Effluent Treatment Plants (ETPs) at all units manage wastewater from production processes. To ensure complete reuse, Zero Liquid Discharge (ZLD) systems with capacities of 280 KLD and 500 KLD have been implemented. These ZLD plants feature a pretreatment system for hardness reduction, followed by reverse osmosis process and further treatment using a Multiple Effect Evaporator (MEE) and Agitated Thin Film Dryer (ATFD). This enables us to recycle 100% of the waste water generated. Domestic effluent is treated in Sewage Treatment Plants (STPs) and the treated water is utilized both for greenbelt irrigation and, where appropriate, in process applications. These measures ensure maximized water circularity and eliminate discharge to the environment.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not relevant

(9.2.4) Please explain

Our Effluent Treatment Plants (ETPs) at all units manage wastewater from production processes. To ensure complete reuse, Zero Liquid Discharge (ZLD) systems with capacities of 280 KLD and 500 KLD have been implemented. These ZLD plants feature a pretreatment system for hardness reduction, followed by reverse osmosis process and further treatment using a Multiple Effect Evaporator (MEE) and Agitated Thin Film Dryer (ATFD). This enables us to recycle 100% of the waste water generated. Domestic effluent is treated in Sewage Treatment Plants (STPs) and the treated water is utilized both for greenbelt irrigation and, where appropriate, in process applications. These measures ensure maximized water circularity and eliminate discharge to the environment.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not relevant

(9.2.4) Please explain

Our Effluent Treatment Plants (ETPs) at all units manage wastewater from production processes. To ensure complete reuse, Zero Liquid Discharge (ZLD) systems with capacities of 280 KLD and 500 KLD have been implemented. These ZLD plants feature a pretreatment system for hardness reduction, followed by reverse osmosis process and further treatment using a Multiple Effect Evaporator (MEE) and Agitated Thin Film Dryer (ATFD). This enables us to recycle 100% of the waste water generated.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not relevant

(9.2.4) Please explain

Our Effluent Treatment Plants (ETPs) at all units manage wastewater from production processes. To ensure complete reuse, Zero Liquid Discharge (ZLD) systems with capacities of 280 KLD and 500 KLD have been implemented. These ZLD plants feature a pretreatment system for hardness reduction, followed by reverse osmosis process and further treatment using a Multiple Effect Evaporator (MEE) and Agitated Thin Film Dryer (ATFD). This enables us to recycle 100% of the waste water generated. Domestic effluent is treated in Sewage Treatment Plants (STPs) and the treated water is utilized both for greenbelt irrigation and, where appropriate, in process applications. These measures ensure maximized water circularity and eliminate discharge to the environment.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not relevant

(9.2.4) Please explain

Our Effluent Treatment Plants (ETPs) at all units manage wastewater from production processes. To ensure complete reuse, Zero Liquid Discharge (ZLD) systems with capacities of 280 KLD and 500 KLD have been implemented. These ZLD plants feature a pretreatment system for hardness reduction, followed by reverse osmosis process and further treatment using a Multiple Effect Evaporator (MEE) and Agitated Thin Film Dryer (ATFD). This enables us to recycle 100% of the waste water generated.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

Electromagnetic Flow Meters with IoT devices. ARE&M has installed Electromagnetic Flow Meters with IoT devices across our operations to continuously monitor & measure the waste water generated and its treatment. These Flow Meters are calibrated every year.

(9.2.4) Please explain

We have digitised our water and wastewater network by integrating electromagnetic flow meters with IoT devices. This system enables real-time monitoring, instant alerts and swift corrective action for issues such as leaks, overuse or flow anomalies.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

ARE&M has installed Electromagnetic Flow Meters with IoT devices across our operations to continuously monitor & measure the waste water generated and its treatment. These Flow Meters are calibrated every year.

(9.2.4) Please explain

Our Effluent Treatment Plants (ETPs) at all units manage wastewater from production processes. To ensure complete reuse, Zero Liquid Discharge (ZLD) systems with capacities of 280 KLD and 500 KLD have been implemented. These ZLD plants feature a pretreatment system for hardness reduction, followed by reverse osmosis process and further treatment using a Multiple Effect Evaporator (MEE) and Agitated Thin Film Dryer (ATFD). This enables us to recycle 100% of the waste water generated. Domestic effluent is treated in Sewage Treatment Plants (STPs) and the treated water is utilized both for greenbelt irrigation and, where appropriate, in process applications. These measures ensure maximized water circularity and eliminate discharge to the environment.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Continuously

(9.2.3) Method of measurement

All tests are conducted in accordance with Indian Standard IS 3025 for drinking water quality, using validated methods and APHA standards.

(9.2.4) Please explain

We regularly monitor the quality of water withdrawals across operations ensuring compliance with national standards and to safeguard environmental and human health. As a part of water stewardship, comprehensive water quality assessments are conducted to analyze Physical and Chemical Parameters: pH, turbidity, total dissolved solids, hardness, calcium, magnesium, chloride, iron, sulphate, total alkalinity, fluoride, and lead. Microbiological Parameters: Presence of E. coli.
[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

941.5

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in efficiency

(9.2.2.4) Five-year forecast

Select from:

☒ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☒ Investment in water-smart technology/process

(9.2.2.6) Please explain

Our commitment to environmental stewardship continues to yield impressive results. We have become 11.94x water positive through Zero Liquid Discharge systems and community water restoration initiatives. Our state-of-the-art water treatment facilities further support this reduction by enabling the reuse of treated water within operations, thereby improving overall water efficiency and minimizing withdrawals from natural sources. One of the key initiatives contributing to this reduction is the repurposing of Multiple Effect Evaporator (MEE) steam condensate as boiler feed water. Previously, this condensate—generated during effluent evaporation and

containing significant thermal energy—was directed to manufacturing plants. In the current configuration, it is now reused within the boiler system, reducing the need for fresh water and significantly lowering LPG consumption due to the pre-heated nature of the feed water. These integrated efforts reflect our strategic focus on circular water use, energy efficiency, and environmental sustainability. Domestic effluent is treated in Sewage Treatment Plants (STPs) and the treated water is utilized both for greenbelt irrigation and, where appropriate, in process applications. These measures ensure maximized water circularity and eliminate discharge to the environment.

Total discharges

(9.2.2.1) Volume (megaliters/year)

0

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in efficiency

(9.2.2.4) Five-year forecast

Select from:

☒ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☒ Investment in water-smart technology/process

(9.2.2.6) Please explain

We have installed Effluent Treatment Plants (ETPs) at all units to manage wastewater from production processes. To ensure complete reuse, Zero Liquid Discharge (ZLD) systems with capacities of 280 KLD and 500 KLD have been implemented. These ZLD plants feature a pretreatment system for hardness reduction, followed

by reverse osmosis process and further treatment using a Multiple Effect Evaporator (MEE) and Agitated Thin Film Dryer (ATFD). Through this process we are recycling 100% of waste water generated. Domestic effluent is treated in Sewage Treatment Plants (STPs) and the treated water is utilized both for greenbelt irrigation and, where appropriate, in process applications. These measures ensure maximized water circularity and eliminate discharge to the environment.

Total consumption

(9.2.2.1) Volume (megaliters/year)

941.5

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in efficiency

(9.2.2.4) Five-year forecast

Select from:

☒ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☒ Investment in water-smart technology/process

(9.2.2.6) Please explain

Our commitment to environmental stewardship continues to yield impressive results. We have become 11.94x water positive through Zero Liquid Discharge systems and community water restoration initiatives. Our state-of-the-art water treatment facilities further support this reduction by enabling the reuse of treated water within operations, thereby improving overall water efficiency and minimizing withdrawals from natural sources.

[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☒ No

(9.2.4.8) Identification tool

Select all that apply

☒ Other, please specify :Government of India data accessed through CGWA classification.

(9.2.4.9) Please explain

As per CGWA Report of Andhra Pradesh published in March 2025, the locations Karakambadi (Renigunta Mandal) & ARGC (Bangarupalem Mandal) are categorized under “Safe” areas. Refer to Pg No: 106 & 109 of (DYNAMIC GROUNDWATER RESOURCES OF ANDHRA PRADESH 2024-25). Thus both the locations reported under the scope of this disclosures are not Water Stressed Areas.

[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters/year)

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ About the same**(9.2.7.4) Primary reason for comparison with previous reporting year**

Select from:

☒ Increase/decrease in business activity**(9.2.7.5) Please explain**

The water withdrawal reported here is the harvested rain water which is used in our operations. The change in the amount is 3.9% only which is below the threshold of 5% and thus comparison with previous reporting year is mentioned as "About the same". We have reinforced our commitment to sustainable water stewardship through the construction of check dams across various locations in the Chittoor and Tirupati districts, with a combined storage capacity of 1,433,260 kiloliters (kL), enabling the harvesting of 8,600,025 kL of rainwater. In addition, internal ponds with a total capacity of 559,758 kL were developed, facilitating the collection of an additional 2,244,836 kL of rainwater. These comprehensive rainwater harvesting initiatives have significantly enhanced ground water recharge and local water availability. These initiatives also helped us to achieve 11.94 water positivity ratio.

Brackish surface water/Seawater**(9.2.7.1) Relevance**

Select from:

☒ Not relevant**(9.2.7.5) Please explain**

Not relevant as we are not withdrawing any quantity of brackish water/sea water.

Groundwater – renewable**(9.2.7.1) Relevance**

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters/year)

930.6

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.7.5) Please explain

The water withdrawal reported here is the ground water extracted through borewells. The change in the amount is 3.7% only which is below the threshold of 5% and thus comparison with previous reporting year is mentioned as "About the same". We have reinforced our commitment to sustainable water stewardship through the construction of check dams across various locations in the Chittoor and Tirupati districts, with a combined storage capacity of 1,433,260 kiloliters (kL), enabling the harvesting of 8,600,025 kL of rainwater. In addition, internal ponds with a total capacity of 559,758 kL were developed, facilitating the collection of an additional 2,244,836 kL of rainwater. These comprehensive rainwater harvesting initiatives have significantly enhanced groundwater recharge and local water availability. These initiatives also helped us to achieve 11.94 water positivity ratio.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

We are dependent on ground water through borewells which is a renewable source and not a non-renewable ground water source. Additionally, we recharge ground water also through rain water harvesting and recharge pits. But there is no water withdrawal from groundwater-non-renewable source.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

Not relevant as we have no water withdrawal from produced/entrained water, as we are not in the business of oil and gas extra tcion.

Third party sources

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters/year)

0.03

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ Lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.7.5) Please explain

The reported withdrawal in the third party source is potable water. This makes a very small percentage as part of our total water withdrawal. When compared to last year, there is a reduction of 44% in the packaged water usage quantity and thus indicated here as "Lower".

[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

☒ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

2

(9.3.3) % of facilities in direct operations that this represents

Select from:

☒ 100%

(9.3.4) Please explain

This represents all our facilities and we have implemented a robust measuring and monitoring system to track all the water in our operations. In conjunction to the same, we have evaluated the risks, opportunities, impacts and dependencies on water as resource for our production processes.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☒ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

2

(9.3.4) Please explain

To strengthen supplier alignment, a series of training and awareness programs are conducted for supply chain partners. In addition, monthly data collection and review meetings are held with the identified suppliers to track the progress of their water consumption. Suppliers are encouraged to adopt water efficient practices accordingly. In the reporting year, ARE&M proudly hosted its inaugural Supplier Sustainability Summit — a landmark achievement reflecting two years of dedicated supplier engagement and capability development. This initiative encompassed comprehensive efforts including ESG MIS implementation, sustainability target setting, site audits, and the resolution of key observations for critical suppliers. The summit served as a platform to recognize and celebrate vendor partners who have made meaningful contributions to Amara Raja’s sustainability journey, while also laying a robust foundation for continued collaboration and shared progress in the years ahead.

[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

☒ Facility 1

(9.3.1.2) Facility name (optional)

Tirupati - Karakambadi facilities

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

Zero Liquid Discharge Facility

(9.3.1.7) Country/Area & River basin

India

☒ Other, please specify :Swarnamukhi

(9.3.1.8) Latitude

13.673249

(9.3.1.9) Longitude

79.503676

(9.3.1.10) Located in area with water stress

Select from:

☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

456.01

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

10.9

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

445.1

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.01

(9.3.1.27) Total water consumption at this facility (megaliters)

456.03

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Higher

(9.3.1.29) Please explain

We have digitised our water and wastewater network by integrating electromagnetic flow meters with IoT devices. This system enables real-time monitoring, instant alerts and swift corrective action for issues such as leaks, overuse or flow anomalies. At the Karkambadi facility, the total water withdrawal stood at around 456.03 megaliters which shows an increase of about 13% as compared to previous year. The major reason for this increase can be sought to the increasing business activity. On an overall intensity level, expressed per unit revenue- the water withdrawal intensity has decreased as reported in 9.12. As per CGWA Report of Andhra Pradesh published in March 2025, the locations Karakambadi (Renigunta Mandal) is categorized under "Safe" areas, thus we are not withdrawing neither discharging in any water stress area. Refer to Pg No: 106 & 109 of (DYNAMIC GROUNDWATER RESOURCES OF ANDHRA PRADESH 2024-25).

Row 2

(9.3.1.1) Facility reference number

Select from:

☒ Facility 2

(9.3.1.2) Facility name (optional)

Amara Raja Growth Corridor (ARGC)- Chittoor

(9.3.1.3) Value chain stage

Select from:

☒ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- ☒ Dependencies
- ☒ Impacts
- ☒ Risks
- ☒ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- ☒ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

Zero Liquid Discharge Facility

(9.3.1.7) Country/Area & River basin

India

- ☒ Other, please specify :Swarnamukhi

(9.3.1.8) Latitude

13.210177

(9.3.1.9) Longitude

79.040186

(9.3.1.10) Located in area with water stress

Select from:

- ☒ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

485.42

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

485.4

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.02

(9.3.1.27) Total water consumption at this facility (megaliters)

485.47

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ About the same

(9.3.1.29) Please explain

We have digitised our water and wastewater network by integrating electromagnetic flow meters with IoT devices. This system enables real-time monitoring, instant alerts and swift corrective action for issues such as leaks, overuse or flow anomalies. At the Amara Raja Growth Corridor facility, the total water withdrawal stood at around 485.47 megaliters which denotes a decrease of 3% as compared to previous year. Because the percentage change is below the 5% threshold- the comparison with previous reporting year is tagged as "About the same". As per CGWA Report of Andhra Pradesh published in March 2025, ARGC (Bangarupalem Mandal) are categorized under "Safe" areas and thus no water depletion is being done in a water stress area. Refer to Pg No: 106 & 109 of (DYNAMIC GROUNDWATER RESOURCES OF ANDHRA PRADESH 2024-25).

[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Reasonable Assurance 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. The assurance statement can be accessed on page no 249-255 of the following link: <https://www.amararajaeandm.com/Files/AnnualGeneralMeetingFiles/2023/Integrated%20Annual%20Report%202024-25.pdf>

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Reasonable Assurance 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. The assurance statement can be accessed on page no 249-255 of the following link: <https://www.amararajaeandm.com/Files/AnnualGeneralMeetingFiles/2023/Integrated%20Annual%20Report%202024-25.pdf>

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

We monitor the quality of water withdrawals monthly across operations ensuring compliance with national standards and to safe guard environmental and human health. As a part of water stewardship, comprehensive water quality assessments are conducted to analyze Physical and Chemical Parameters: pH, turbidity, total dissolved solids, hardness, calcium, magnesium, chloride, iron, sulphate, total alkalinity, fluoride, and lead. Microbiological Parameters: Presence of E. coli. All tests are conducted in accordance with Indian Standard IS 3025 for drinking water quality, using validated methods and APHA standards.

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Reasonable Assurance 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. The assurance statement can be accessed on page no 249-255 of the following link: <https://www.amararajaeandm.com/Files/AnnualGeneralMeetingFiles/2023/Integrated%20Annual%20Report%202024-25.pdf>

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

☒ Not relevant

(9.3.2.3) Please explain

Not relevant because there is no water discharge. As have Our Effluent Treatment Plants (ETPs) at all units manage wastewater from production processes. To ensure complete reuse, Zero Liquid Discharge (ZLD) systems with capacities of 280 KLD and 500 KLD have been implemented. These ZLD plants feature a pretreatment system for hardness reduction, followed by reverse osmosis process and further treatment using a Multiple Effect Evaporator (MEE) and Agitated Thin Film Dryer (ATFD). This enables us to recycle 100% of the waste water generated. Domestic effluent is treated in Sewage Treatment Plants (STPs) and the treated water is utilized both for greenbelt irrigation and, where appropriate, in process applications. These measures ensure maximized water circularity and eliminate discharge to the environment.

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

☒ Not relevant

(9.3.2.3) Please explain

Not relevant because there is no water discharge. As have Our Effluent Treatment Plants (ETPs) at all units manage wastewater from production processes. To ensure complete reuse, Zero Liquid Discharge (ZLD) systems with capacities of 280 KLD and 500 KLD have been implemented. These ZLD plants feature a pretreatment system for hardness reduction, followed by reverse osmosis process and further treatment using a Multiple Effect Evaporator (MEE) and Agitated Thin Film Dryer (ATFD). This enables us to recycle 100% of the waste water generated. Domestic effluent is treated in Sewage Treatment Plants (STPs) and the treated water is utilized both for greenbelt irrigation and, where appropriate, in process applications. These measures ensure maximized water circularity and eliminate discharge to the environment.

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☒ Not relevant

(9.3.2.3) Please explain

Not relevant because there is no water discharge. As have Our Effluent Treatment Plants (ETPs) at all units manage wastewater from production processes. To ensure complete reuse, Zero Liquid Discharge (ZLD) systems with capacities of 280 KLD and 500 KLD have been implemented. These ZLD plants feature a pretreatment system for hardness reduction, followed by reverse osmosis process and further treatment using a Multiple Effect Evaporator (MEE) and Agitated Thin Film Dryer (ATFD). This enables us to recycle 100% of the waste water generated. Domestic effluent is treated in Sewage Treatment Plants (STPs) and the treated water is utilized both for greenbelt irrigation and, where appropriate, in process applications. These measures ensure maximized water circularity and eliminate discharge to the environment.

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Reasonable Assurance 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. The assurance statement can be accessed on page no 249-255 of the following link: <https://www.amararajaeandm.com/Files/AnnualGeneralMeetingFiles/2023/Integrated%20Annual%20Report%202024-25.pdf>
[Fixed row]

(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Select from:

☒ Yes, CDP supply chain members buy goods or services from facilities listed in 9.3.1

(9.4.1) Indicate which of the facilities referenced in 9.3.1 could impact a requesting CDP supply chain member.

Row 1

(9.4.1.1) Facility reference number

Select from:

☒ Facility 1

(9.4.1.2) Facility name

Amara Raja Growth Corridor

(9.4.1.3) Requesting member

Select from:

☒ Schneider Electric

(9.4.1.4) Description of potential impact on member

AREM has the following key initiatives on water: a) Reduction in Water Intensity b) Zero Liquid Discharge (ZLD) c) Water Positivity Customers get positively impacted through the initiatives undertaken by Amara Raja in the following ways: 1. Enhanced Supply Chain ESG Performance: By sourcing from AREM's, customers gain improved Scope 3 environmental metrics due to AREM's reduced water intensity, zero liquid discharge, and strong water positivity. 2. Increased Stakeholder Value and Brand Reputation: Customers benefit reputationally by collaborating with an environmentally responsible supplier, which enhances their own brand image and stakeholder trust. 3. Lowered Environmental and Regulatory Risk: AREM's proactive water management reduces risks of regulatory non-compliance and environmental impact in the supply chain, ensuring stable operations and alignment with international environmental standards (such as ISO 14001).

(9.4.1.5) Comment

N/A

Row 2

(9.4.1.1) Facility reference number

Select from:

☒ Facility 1

(9.4.1.2) Facility name

Amara Raja Growth Corridor

(9.4.1.3) Requesting member

Select from:

☒ Robert Bosch GmbH

(9.4.1.4) Description of potential impact on member

AREM has the following key initiatives on water: a) Reduction in Water Intensity b) Zero Liquid Discharge (ZLD) c) Water Positivity Customers get positively impacted through the initiatives undertaken by Amara Raja in the following ways: 1. Enhanced Supply Chain ESG Performance: By sourcing from AREM's, customers gain improved Scope 3 environmental metrics due to AREM's reduced water intensity, zero liquid discharge, and strong water positivity. 2. Increased Stakeholder Value and Brand Reputation: Customers benefit reputationally by collaborating with an environmentally responsible supplier, which enhances their own brand image and stakeholder trust. 3. Lowered Environmental and Regulatory Risk: AREM's proactive water management reduces risks of regulatory non-compliance and environmental impact in the supply chain, ensuring stable operations and alignment with international environmental standards (such as ISO 14001).

(9.4.1.5) Comment

N/A

Row 3

(9.4.1.1) Facility reference number

Select from:

☒ Facility 1

(9.4.1.2) Facility name

Amara Raja Growth Corridor

(9.4.1.3) Requesting member

Select from:

☒ Daimler Truck Holding AG

(9.4.1.4) Description of potential impact on member

AREM has the following key initiatives on water: a) Reduction in Water Intensity b) Zero Liquid Discharge (ZLD) c) Water Positivity Customers get positively impacted through the initiatives undertaken by Amara Raja in the following ways: 1. Enhanced Supply Chain ESG Performance: By sourcing from AREM's, customers gain improved Scope 3 environmental metrics due to AREM's reduced water intensity, zero liquid discharge, and strong water positivity. 2. Increased Stakeholder Value

and Brand Reputation: Customers benefit reputationally by collaborating with an environmentally responsible supplier, which enhances their own brand image and stakeholder trust. 3. Lowered Environmental and Regulatory Risk: AREM's proactive water management reduces risks of regulatory non-compliance and environmental impact in the supply chain, ensuring stable operations and alignment with international environmental standards (such as ISO 14001).

(9.4.1.5) Comment

N/A

Row 4

(9.4.1.1) Facility reference number

Select from:

☒ Facility 2

(9.4.1.2) Facility name

Tirupati - Karakambadi facilities

(9.4.1.3) Requesting member

Select from:

☒ Schneider Electric

(9.4.1.4) Description of potential impact on member

AREM has the following key initiatives on water: a) Reduction in Water Intensity b) Zero Liquid Discharge (ZLD) c) Water Positivity Customers get positively impacted through the initiatives undertaken by Amara Raja in the following ways: 1. Enhanced Supply Chain ESG Performance: By sourcing from AREM's, customers gain improved Scope 3 environmental metrics due to AREM's reduced water intensity, zero liquid discharge, and strong water positivity. 2. Increased Stakeholder Value and Brand Reputation: Customers benefit reputationally by collaborating with an environmentally responsible supplier, which enhances their own brand image and stakeholder trust. 3. Lowered Environmental and Regulatory Risk: AREM's proactive water management reduces risks of regulatory non-compliance and environmental impact in the supply chain, ensuring stable operations and alignment with international environmental standards (such as ISO 14001).

(9.4.1.5) Comment

N/A

Row 5

(9.4.1.1) Facility reference number

Select from:

☒ Facility 2

(9.4.1.2) Facility name

Tirupati - Karakambadi facilities

(9.4.1.3) Requesting member

Select from:

☒ Robert Bosch GmbH

(9.4.1.4) Description of potential impact on member

AREM has the following key initiatives on water: a) Reduction in Water Intensity b) Zero Liquid Discharge (ZLD) c) Water Positivity Customers get positively impacted through the initiatives undertaken by Amara Raja in the following ways: 1. Enhanced Supply Chain ESG Performance: By sourcing from AREM's, customers gain improved Scope 3 environmental metrics due to AREM's reduced water intensity, zero liquid discharge, and strong water positivity. 2. Increased Stakeholder Value and Brand Reputation: Customers benefit reputationally by collaborating with an environmentally responsible supplier, which enhances their own brand image and stakeholder trust. 3. Lowered Environmental and Regulatory Risk: AREM's proactive water management reduces risks of regulatory non-compliance and environmental impact in the supply chain, ensuring stable operations and alignment with international environmental standards (such as ISO 14001).

(9.4.1.5) Comment

N/A

Row 6

(9.4.1.1) Facility reference number

Select from:

☒ Facility 2

(9.4.1.2) Facility name

Tirupati - Karakambadi facilities

(9.4.1.3) Requesting member

Select from:

☒ Daimler Truck Holding AG

(9.4.1.4) Description of potential impact on member

AREM has the following key initiatives on water: a) Reduction in Water Intensity b) Zero Liquid Discharge (ZLD) c) Water Positivity Customers get positively impacted through the initiatives undertaken by Amara Raja in the following ways: 1. Enhanced Supply Chain ESG Performance: By sourcing from AREM's, customers gain improved Scope 3 environmental metrics due to AREM's reduced water intensity, zero liquid discharge, and strong water positivity. 2. Increased Stakeholder Value and Brand Reputation: Customers benefit reputationally by collaborating with an environmentally responsible supplier, which enhances their own brand image and stakeholder trust. 3. Lowered Environmental and Regulatory Risk: AREM's proactive water management reduces risks of regulatory non-compliance and environmental impact in the supply chain, ensuring stable operations and alignment with international environmental standards (such as ISO 14001).

(9.4.1.5) Comment

N/A

[Add row]

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

(9.5.1) Revenue (currency)

124048900000

(9.5.2) Total water withdrawal efficiency

131756664.90

(9.5.3) Anticipated forward trend

We intend to reduce our water withdrawal as we are significantly investing in treating and reusing water. We have also implemented rain water harvesting check dams across various locations in the Chittoor and Tirupati districts. Water withdrawal efficiency for FY25 has increased by 6.20% as compared to previous year. FY24= 12,40,69,479 FY25= 13,17,56,665 We are working in towards improving this efficiency figure further in the coming years.

[Fixed row]

(9.12) Provide any available water intensity values for your organization's products or services.

Row 1

(9.12.1) Product name

Batteries

(9.12.2) Water intensity value

7.589

(9.12.3) Numerator: Water aspect

Select from:

☒ Water withdrawn

(9.12.4) Denominator

Revenue expressed in million

(9.12.5) Comment

The intensity value is denoted as 7.589 kL per million of revenue. The water withdrawal intensity has reduced by 6% as compared to last year (FY24= 8.06 kL per million of revenue). We continue to decrease the water withdrawal intensity in coming years as well.

[Add row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances
	Select from: ☒ Yes

[Fixed row]

(9.13.1) What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?

Row 1

(9.13.1.1) Regulatory classification of hazardous substances

Select from:

☒ Annex XVII of EU REACH Regulation

(9.13.1.2) % of revenue associated with products containing substances in this list

Select from:

☒ More than 80%

(9.13.1.3) Please explain

All raw materials used in lead-acid battery manufacturing are assessed for hazardous substances as part of our material specifications and incoming inspection processes. Each batch is verified against internal standards requirements to ensure compliance prior to use. we uphold the highest standards of environmental stewardship, ensuring strict controls across our operations and driving robust circularity practices to minimise risks and maximise resource recovery. We have conducted Life Cycle Assessment (LCA) for our Automotive and Industrial batteries to evaluate their environmental impacts and develop strategies to mitigate any negative effects.

[Add row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

☒ Yes

(9.14.2) Definition used to classify low water impact

Benchmarking with peer group

(9.14.4) Please explain

Amara Raja Energy & Mobility Limited (ARE&M), continues to be the technology leader and rank among the largest manufacturers of lead acid batteries for industrial and automotive applications in India's storage battery industry. Amara Raja sealed batteries utilize advanced valve-regulated lead-acid (VRLA) technology, specifically Absorbent Glass Mat (AGM) and Gel battery designs. These sealed batteries are maintenance-free and do not require periodic topping up with distilled water, thereby significantly reducing water consumption during usage of product. To ensure the same- we regularly carry out benchmarking with other players in the market. In water withdrawal matrix- we have been identified with lowest water withdrawal rate per unit of revenue amongst our peers. Our water withdrawal intensity for the year FY24-25 was reported as 75.89 kL per Crore INR of revenue.

[Fixed row]

(9.15) Do you have any water-related targets?

Select from:

☒ Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category
Water pollution	Select from: ☒ Yes
Water withdrawals	Select from: ☒ Yes
Water, Sanitation, and Hygiene (WASH) services	Select from: ☒ Yes
Other	Select from: ☒ Yes

[Fixed row]

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

☒ Target 1

(9.15.2.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water withdrawals

☒ Reduction in withdrawals per revenue

(9.15.2.4) Date target was set

03/30/2022

(9.15.2.5) End date of base year

03/30/2022

(9.15.2.6) Base year figure

131.05

(9.15.2.7) End date of target year

03/30/2025

(9.15.2.8) Target year figure

75.96

(9.15.2.9) Reporting year figure

75.9

(9.15.2.10) Target status in reporting year

Select from:

☒ Achieved

(9.15.2.11) % of target achieved relative to base year

100

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☒ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

The target is taken on Water Withdrawal (m3) per unit revenue (INR Crore). FY 21-22 is considered as the base year with base value as 131.05 m3/INR Crore. For reporting year FY24-25: The value stood at 75.96 m3/INR Crore. Thus we have achieved the target one year prior to the target date and would strive to maintain the same.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

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 thus reduction in water withdrawal intensity. 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. Because of these initiatives, water intensity has decreased and achieved Water Positivity of 11.94.

(9.15.2.16) Further details of target

Glide path for the target achieved: Water Withdrawal per unit revenue Year m3/INR Cr FY22 131.05 FY23 105.19 FY24 80.60 FY25 75.90

Row 2

(9.15.2.1) Target reference number

Select from:

☒ Target 2

(9.15.2.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water withdrawals

☒ Reduction in withdrawals per revenue

(9.15.2.4) Date target was set

03/30/2025

(9.15.2.5) End date of base year

03/30/2025

(9.15.2.6) Base year figure

75.9

(9.15.2.7) End date of target year

03/30/2026

(9.15.2.8) Target year figure

69.83

(9.15.2.9) Reporting year figure

75.9

(9.15.2.10) Target status in reporting year

Select from:

☒ New

(9.15.2.11) % of target achieved relative to base year

0

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☒ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

The target is taken on Water Withdrawal (m3) per unit revenue (INR Crore). This is an year-on-year rolling based target where FY24-25 is taken as the base year and a 8% reduction is sought as a target for FY25-26.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

Plan to achieve the target: 1. 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. 2. Increase rain water harvesting structures to collect and use rainwater as an alternative source. 3. Regularly measure, monitor and track water withdrawal, consumption and ensuring there is no discharge thus continuing the stride of Water Positivity.

(9.15.2.16) Further details of target

The target is a year-on-year target to improve water withdrawal across the revenue from operations.

Row 3

(9.15.2.1) Target reference number

Select from:

☒ Target 3

(9.15.2.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water pollution

☒ Other water pollution, please specify :Maintaining a zero liquid discharge

(9.15.2.4) Date target was set

03/30/2024

(9.15.2.5) End date of base year

03/30/2024

(9.15.2.6) Base year figure

0

(9.15.2.7) End date of target year

03/30/2025

(9.15.2.8) Target year figure

0

(9.15.2.9) Reporting year figure

0

(9.15.2.10) Target status in reporting year

Select from:

☒ Achieved and maintained

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

(9.15.2.13) Explain target coverage and identify any exclusions

Amara Raja Energy & Mobility Limited has implemented a comprehensive water-related target focused on achieving Zero Liquid Discharge (ZLD) across all its manufacturing facilities. The target covers 100% of industrial wastewater generated at operational sites. To achieve this, the company has installed ZLD systems with a capacity of 780 KLD, which include advanced technologies such as Reverse Osmosis (RO), Multiple Effect Evaporators (MEE), and Agitated Thin Film Dryers (ATFD). These systems treat and recycle all process effluents back into operations, significantly increasing the effluent recycling rate and reducing freshwater consumption. This target is enterprise-wide and applies to all manufacturing locations, with no exclusions. The progress made toward this target has resulted in measurable reductions in water withdrawals and enhanced operational efficiency, contributing to the company's water positivity status.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

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 thus reduction in water withdrawal intensity. 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. Because of these initiatives, water intensity has decreased and achieved Water Positivity of 11.94.

(9.15.2.16) Further details of target

The target is a year-on-year target to maintain Zero liquid discharge across operations.

Row 4

(9.15.2.1) Target reference number

Select from:

☒ Target 4

(9.15.2.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water, Sanitation, and Hygiene (WASH) services

☒ Other WASH, please specify :Maintain universal access to clean and well-maintained sanitation facilities (toilets, handwashing stations) across all sites

(9.15.2.4) Date target was set

03/30/2025

(9.15.2.5) End date of base year

03/30/2025

(9.15.2.6) Base year figure

100

(9.15.2.7) End date of target year

03/30/2027

(9.15.2.8) Target year figure

100

(9.15.2.9) Reporting year figure

100

(9.15.2.10) Target status in reporting year

Select from:

☒ Achieved and maintained

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

(9.15.2.13) Explain target coverage and identify any exclusions

The WASH target applies universally across all operational sites of Amara Raja Energy & Mobility Limited, including manufacturing plants, offices, and R&D facilities. The company has implemented Zero Liquid Discharge (ZLD) systems at all manufacturing locations, ensuring responsible water management and sanitation. Domestic effluent is treated in Sewage Treatment Plants (STPs) and the treated water is utilized both for greenbelt irrigation and, where appropriate, in process applications. These measures ensure maximized water circularity and eliminate discharge to the environment. There are no exclusions from this target, as sanitation infrastructure is considered a fundamental component of workplace health and safety across the organization

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

The most impactful action contributing to this target is the installation and maintenance of world-class Effluent Treatment Plants (ETPs) and Sewage Treatment Plants (STPs) at all manufacturing sites. These systems ensure clean water recycling and proper waste treatment, supporting hygiene and sanitation. Additionally, regular health and hygiene audits, cafeteria inspections, and behavior-based safety practices have reinforced the culture of sanitation and hygiene.

(9.15.2.16) Further details of target

Amara Raja's WASH initiatives are aligned with its broader sustainability goals, including water stewardship and employee well-being. The company has: Achieved 100% PPE compliance and introduced nutritious eating practices to reduce contamination risks. Installed water meters at strategic points to monitor usage and treatment. Developed rainwater harvesting systems and recharge pits to support water availability. Conducted regular health check-ups and awareness programs on hygiene and sanitation.

Row 5

(9.15.2.1) Target reference number

Select from:

☒ Target 5

(9.15.2.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Other

☒ Other, please specify :Increase rainwater harvesting capacity

(9.15.2.4) Date target was set

03/30/2025

(9.15.2.5) End date of base year

03/30/2025

(9.15.2.6) Base year figure

8600.02

(9.15.2.7) End date of target year

03/30/2027

(9.15.2.8) Target year figure

10320.02

(9.15.2.9) Reporting year figure

8600.02

(9.15.2.10) Target status in reporting year

Select from:

☒ New

(9.15.2.11) % of target achieved relative to base year

0

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☒ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

The rainwater harvesting target applies to the manufacturing sites of ARE&M. The company has implemented recharge pits, rainwater storage reservoirs, and water tanks across its facilities and nearby communities. These initiatives are part of a broader water stewardship strategy aimed at achieving water positivity. There are no exclusions from this target, as rainwater harvesting is integrated into both operational infrastructure and CSR outreach programs.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

Amara Raja has adopted a multi-pronged strategy to increase rainwater harvesting capacity across its operational and community sites. The plan includes: 1. Infrastructure Development Recharge Pits: Constructed at manufacturing sites to capture rainwater and recharge groundwater. Rainwater Storage Reservoirs: Built to store harvested rainwater for reuse in operations. Pond Restoration: 6 ponds restored to enhance local water retention and biodiversity. [2. Monitoring and Management Water Meters: Installed at all strategic inlets and outlets to monitor water usage and treatment efficiency. Zero Liquid Discharge (ZLD): All manufacturing sites operate ZLD systems to recycle water and reduce freshwater dependency. Effluent and Sewage Treatment Plants: World-class facilities ensure treated water is reused, supporting rainwater harvesting indirectly.

(9.15.2.16) Further details of target

AREM's rainwater harvesting initiatives are part of its commitment to responsible water use and water positivity. Key details include: Zero Liquid Discharge (ZLD) systems at all manufacturing sites to reduce freshwater dependency. Water meters installed at all strategic inlets and outlets to monitor usage and treatment. CSR-driven water storage tanks constructed in villages to collect rainwater during monsoon. The company is now a 11.94X water positive organization, reflecting its surplus water contribution relative to consumption

[Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets, and if so what type?

(10.1.1) Targets in place

Select from:

☒ Yes

(10.1.2) Target type and metric

Plastic polymers

- ☒ Reduce the total weight of virgin content in plastic polymers produced and/or sold
- ☒ Increase the proportion of post-consumer recycled content in plastic polymers produced and/or sold

End-of-life management

- ☒ Increase the proportion of recyclable plastic waste that we collect, sort, and recycle

Extended Producer Responsibility (EPR)

- ☒ Ensure compliance with EPR policies and schemes

(10.1.3) Please explain

We have increased recycled Polypropylene Copolymer in production from 10.76% in FY24 to 11.35% in FY25 and have a target to increase it to 15% by FY26. Please refer to page 60 of the Integrated Report for FY 2024-25. Bound by the Extended Producer Responsibility (EPR) regulations, ARE&M has successfully developed and submitted an EPR plan to the Pollution Control Board. This has resulted in registration as a Brand Owner, empowering the organization to manage the disposal of Multilayered Plastic (MLP) and other plastic waste generated by its products in line with the EPR Action Plan (please refer to page 211 of the Integrated Report 2024-25). Percentage of recycled or reused input plastic material to total material (by value) used in production (for manufacturing industry) has increased from 10.76% in FY 2023-24 to 11.35% FY 2024:25 (please refer to page no 213 of the integrated report).

<https://www.amararajaeandm.com/Files/AnnualGeneralMeetingFiles/2023/Integrated%20Annual%20Report%202024-25.pdf>

[Fixed row]

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

Not applicable

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☒ Yes

(10.2.2) Comment

We are in the business of manufacturing Lead Acid Batteries which has Polypropylene compound as part of the product. Earlier the PP compound was sourced from Mangal Industries Limited (MIL), a group company. However from February 2024 the Battery component (Polypropylene compound) division of MIL has been merged with ARE&M. The facility is involved in the manufacture of plastic components of the battery through Injection molding process. One of our facility, situated at Karkambadi (Tirupati), is Free from Single Use Plastic certified.

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

Not applicable

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

Not applicable

Production/commercialization of goods/products packaged in plastics

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

Not applicable

Provision/commercialization of services that use plastic packaging (e.g., food services)

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

Not applicable

Provision of waste management and/or water management services

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

Not applicable

Provision of financial products and/or services for plastics-related activities

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

Not applicable

Other activities not specified

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

Not applicable

[Fixed row]

(10.4) Provide the total weight of plastic durable goods and durable components produced, sold and/or used, and indicate the raw material content.

Durable goods and durable components sold

(10.4.1) Total weight during the reporting year (Metric tons)

29392

(10.4.2) Raw material content percentages available to report

Select all that apply

☒ % post-consumer recycled content

(10.4.6) % post-consumer recycled content

11.35

(10.4.7) Please explain

ARE&M utilizes recyclable stretch film of suitable thickness for web sealing packing. The generated plastic waste is sent exclusively to authorized recyclers. A significant portion of the plastic components used in batteries are recycled. The recycling of plastics, particularly packaging, is an ongoing initiative as part of the plastic waste management standards. Extended Producer Responsibility (EPR) regulations, we have developed an EPR plan and earned registration as a Brand Owner. This allows us to manage the disposal of Multilayered Plastic (MLP) and other plastic waste from its products in accordance with the EPR Action Plan.
[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☒ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity-related commitments

Select all that apply

☒ Land/water management

☒ Education & awareness

☒ Livelihood, economic & other incentives

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from: ☒ Yes, we use indicators	Select all that apply ☒ State and benefit indicators

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

There are no notified ecologically sensitive sites such as RAMSAR wetlands, or protected forests, and National Parks and wild life sanctuaries within 10 Km radius of the facilities.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

None within 10 Km radius of the facilities

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

None within 10 Km radius of the facilities

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

None within 10 Km radius of the facilities

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

None within 10 Km radius of the facilities

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☒ No

(11.4.2) Comment

None within 10 Km radius of the facilities
[Fixed row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☒ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☒ Water consumption– total volume

☒ Water discharges– total volumes

☒ Water withdrawals– total volumes

☒ Water discharges – volumes by treatment method

☒ Volume withdrawn from areas with water stress (megaliters)

- ☒ Water withdrawals – volumes by source
- ☒ Water discharges – volumes by destination

(13.1.1.3) Verification/assurance standard

General standards

- ☒ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Reasonable Assurance 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.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

AREM Independent Assurance Statement_FY 2024-25.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Identification, assessment, and management of dependencies, impacts, risks, and opportunities

- ☒ Identification of priority locations
- ☒ Identification, assessment, and management processes

(13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Reasonable Assurance 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.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

AREM Independent Assurance Statement_FY 2024-25.pdf

Row 3

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Climate change

☒ Water

☒ Plastics

☒ Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Governance

☒ Environmental policies

(13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Reasonable Assurance 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.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

AREM Independent Assurance Statement_FY 2024-25.pdf

Row 5

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

- | | |
|---|--|
| ☒ Waste data | ☒ Progress against targets |
| ☒ Carbon removals | ☒ Target-setting methodology |
| ☒ Fuel consumption | ☒ Electricity/Steam/Heat/Cooling generation |
| ☒ Product footprint | ☒ Electricity/Steam/Heat/Cooling consumption |
| ☒ Base year emissions | ☒ Emissions reduction initiatives/activities |
| ☒ Renewable Electricity/Steam/Heat/Cooling generation | ☒ Year on year change in emissions intensity (Scope 1 and 2) |
| ☒ Year on year change in absolute emissions (Scope 3) | |
| ☒ Renewable Electricity/Steam/Heat/Cooling consumption | |
| ☒ Year on year change in emissions intensity (Scope 3) | |
| ☒ Year on year change in absolute emissions (Scope 1 and 2) | |

(13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Reasonable Assurance 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.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

AREM Independent Assurance Statement_FY 2024-25.pdf

Row 6

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Plastics

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Plastics

☒ Raw material content - durable goods/products and/or durable components

☒ Raw material content - plastic packaging

☒ Raw material content - plastic polymers

(13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Reasonable Assurance 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.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

AREM Independent Assurance Statement_FY 2024-25.pdf

[Add row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

(13.2.1) Additional information

As per the guidelines issued by the Stock Exchange Board of India (SEBI), ARE&M has submitted the Business Responsibility and Sustainable Report (BRSR), wherein section 6 of the report presents the details of the environmental indicators such as emissions, water uses, wastewater discharge, wastewater recycled, waste generated and disposed, etc., Please refer to pages 228 to 235 of the attached report.

(13.2.2) Attachment (optional)

Integrated Annual Report 2024-25.pdf

[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Chief Sustainability Officer

(13.3.2) Corresponding job category

Select from:

☒ Chief Sustainability Officer (CSO)

[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:

☒ No

