



Amara Raja Energy & Mobility Limited

CDP Corporate Questionnaire 2026

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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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 and a recognized technology leader in the domestic energy storage industry. The Company has a significant presence in the lead-acid battery segment across both automotive and industrial applications. ARE&M operates through a diverse portfolio of subsidiaries, each contributing to its expanding energy and mobility ecosystem. These include Amara Raja Batteries Middle East (FZE) (ARBME), which manages 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), based in Mahboobnagar, Telangana, which focuses on lithium-ion battery manufacturing and advanced cell technologies; and Amara Raja Power Systems Private Limited (ARPSL), engaged in the manufacturing of electric vehicle (EV) charging solutions. During FY 2025–26, ARE&M recorded a standalone turnover of INR 13,548.86 crore, representing a 9.22% year-on-year increase over FY 2024–25. The Company operates manufacturing facilities across Tirupati and Chittoor and has a workforce of 2,708 staff and 8,097 workers. ARE&M serves a diverse customer base comprising several leading organizations, including Maruti Suzuki India Limited, Hyundai Motor India Limited, Daimler Trucks AG, Ford India Limited, Tata Motors Limited, Mahindra & Mahindra Limited, Honda Cars India Limited, Renault-Nissan, Honda Motorcycles & Scooters India Private Limited, Royal Enfield, Bajaj Auto Limited, Airtel Limited, Schneider Electric, and Indus Towers Limited. With a growing global footprint, ARE&M exports its automotive and industrial batteries to more than 70 countries worldwide. In India, its premium automotive batteries and home UPS/inverter batteries are marketed under the Amaron® and PowerZone™ brands through an extensive retail and distribution network. The Company also serves a wide range of

critical applications and sectors, including telecommunications, UPS systems, Indian Railways, motive power, and the power and gas industries. ARE&M brings together diverse capabilities and strengths underpinned by five core values—Innovation, Excellence, Entrepreneurship, Experience, and Responsibility. These values reflect the Company's commitment to technological advancement, operational excellence, responsible growth, and long-term value creation. Further information about ARE&M is available at Amara Raja Energy & Mobility Limited <https://www.amararajaeandm.com/>
<https://amararajaeandm.com/Files/AnnualGeneralMeetingFiles/2023/ARE&M%20Integrated%20Annual%20Report%20FY26.pdf>
[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

03/31/2026

(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?

135488600000

(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 2025-26 towards input materials. Around 85% of the costs are accounted for procuring the primary and secondary lead & lead alloys. ARE&M sources the primary lead from Hindustan Zinc Limited & Korea Zic. 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

ARE&M's short-term horizon (0–5 years, FY2022–27) is embedded in the Company's annual capex/opex budget cycle and current Board-approved business plan. The Executive Director sanctions expenditure for climate adaptation and mitigation, with progress reviewed by the Board quarterly. Target: The Company targets a 30% reduction in Scope 1 and Scope 2 emissions against the FY2022 baseline by FY2027, achieved through green energy procurement, Green Open Access mechanisms, and renewable power purchase agreements. Material risk quantified: The most material risk here is a transition risk from shifting customer preference toward low-carbon products, estimated at ~INR 691 million per year by 2027 (ECERT-based), directly informing near-term decarbonization budgeting. Raw material security: Reinforced by Amara Raja Circular Solutions (ARCSPL), operating a lead-acid battery recycling facility at Cheyyar, Tamil Nadu — 150,000 tonnes (1.5 lakh tons) per annum, on a Zero Liquid Discharge basis. Recycled lead now accounts for 88.27% of total lead consumed, cutting Scope 3 exposure and primary-lead price risk. Water and EMS achieved: ZLD is already operational at the Tirupati and Chittoor units, alongside rainwater harvesting (1,433,260 kL storage; 11.94x water positivity) and ISO 14001 EMS certification across all facilities. Additionally, both manufacturing units have carried out greenbelt development and plantation activities across approximately 500 acres to promote biodiversity.

Medium-term

(2.1.1) From (years)

6

(2.1.3) To (years)

10

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

ARE&M's medium-term horizon (6–10 years, FY2028–32) is linked to the Company's multi-year capacity-expansion and decarbonization roadmap, distinct from the annual budget cycle governing short-term decisions. Target and major capital deployment: The Company targets a 60% reduction in Scope 1 and Scope 2 emissions against the FY2022 baseline by FY2032, through renewable energy procurement, Green Open Access arrangements, long-term power purchase agreements, and energy efficiency gains. This horizon anchors ARE&M's largest capital commitment to the energy transition: a planned ₹9,500 crore investment through Amara Raja Advanced Cell Technologies (ARACT) in a 16 GWh lithium-ion cell facility and 5 GWh battery pack unit in Telangana, designed with Zero Liquid Discharge from inception rather than retrofitted later. Material risks quantified: Two of the Company's most material risks fall within this horizon and inform capital risk provisioning — a CBAM-linked transition risk estimated at approximately INR 833 million per year by 2027 (EU ETS-based), and acute flood risk at Tirupati/Chittoor estimated at approximately INR 2,750 million per three-to-four-year flood cycle, of which at least 50% (~INR 1,375 million) is earmarked for mitigation infrastructure. Both figures feed the Board's medium-term risk mitigation budget.

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

Planning linkage: ARE&M's long-term horizon (11–28 years, FY2033–2050) is anchored to the Company's Net Zero 2050 commitment, reviewed by the Board and Risk Management Committee as part of long-range strategic planning rather than year-on-year budgeting. Material risks quantified: Two physical risks are mapped to this horizon. Chronic physical risk — rising ambient temperature and heat stress, reducing worker productivity and raising HVAC costs — carries a “High” risk rating and “Very Likely” likelihood, with an estimated financial impact of INR 450 million, of which at least 50% (~INR 225 million) is earmarked for mitigation such as HVAC

upgrades and employee wellbeing measures. Drought-driven water scarcity has also been assessed; per the WRI Water Risk Atlas, its risk carries a “Low” rating, not currently financially material. Water resilience, network-wide: ZLD is operational at the Tirupati, Chittoor and ARCSPL Cheyyar facilities and is being incorporated into ARACT’s upcoming lithium-ion facility from the design stage. Based on the WRI Water Risk Atlas, these locations are in a moderate water-scarcity category through 2030. Stormwater drainage systems across facilities are designed for 50-year return-period rainfall events, strengthening resilience to extreme precipitation. Target: The Company's Net Zero 2050 commitment includes an interim target of a 90% reduction in Scope 1 and Scope 2 emissions by 2040 against the FY2022 baseline.

[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

Commercially/publicly available tools

- ☒ EcoVadis

Enterprise Risk Management

- ☒ Enterprise Risk Management
- ☒ ISO 31000 Risk Management

International methodologies and standards

- ☒ IPCC Climate Change Projections
- ☒ ISO 14001 Environmental Management Systems
- ☒ Life Cycle Assessment

Databases

- ☒ Nation-specific databases, tools, or standards, please specify :CEA Emission Factors

Other

- ☒ Scenario analysis
- ☒ Desk-based research
- ☒ External consultants
- ☒ Materiality assessment
- ☒ Internal company methods
- ☒ Partner and stakeholder consultation/analysis

(2.2.2.15) Risk types and criteria considered

Acute physical

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

Chronic physical

- ☒ Heat stress
- ☒ Changing temperature (air, freshwater, marine water)

- ☒ Water stress
- ☒ Groundwater depletion
- ☒ Temperature variability
- ☒ Increased severity of extreme weather events

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

Policy

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

Market

- ☒ Changing customer behavior

Reputation

- ☒ Increased concern and/or negative feedback from partners and stakeholders

Technology

- ☒ Transition to lower emissions technology and products

Liability

- ☒ Non-compliance with regulations and legislation

(2.2.2.16) Partners and stakeholders considered

Select all that apply

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

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

Select from:

☒ No

(2.2.2.18) Further details of process

ARE&M has established an Enterprise Risk Management (ERM) framework to systematically identify, assess, monitor, and manage strategic, financial, operational, and emerging risks. The framework is aligned with ISO 31000 Risk Management Guidelines and incorporates defined processes for risk identification and assessment, maintenance of risk registers, identification of Key Risk Indicators (KRIs), development of mitigation action plans, and mapping of risk events with corresponding mitigation measures. Climate-related risks and opportunities are integrated into the ERM framework and considered in the Company's financial planning and business decision-making processes. Assessment methodology: ARE&M applies a 5x5 risk assessment matrix, evaluating likelihood of occurrence, severity of potential impact, and velocity (speed of onset), each on a five-point scale. The resulting risk score determines the relative significance and priority of risks and informs mitigation and response measures. Climate-related risks, including physical and transition risks, are assessed using the same parameters. Materiality criteria: Risks that could result in significant financial, operational, environmental, or reputational consequences — material changes in EBITDA, significant loss of production capacity, fatalities or serious injuries, long-term environmental impacts, or regulatory and compliance penalties — are considered material. Consolidated risk scores support the determination of financial significance and substantive impact on the business. Data sources and scenarios: ARE&M assesses extreme precipitation, drought frequency, and rising temperatures using the World Bank Climate Change Knowledge Portal and the IPCC AR6 Synthesis Report. Transition-risk pathways reference the IIASA NGFS Climate Scenarios database (REMIND model) and a TCFD-recommended 2°C-or-lower scenario, benchmarked against a “Do-Nothing” baseline, supporting location-specific risk identification at ARE&M's Tirupati and Chittoor facilities. Stakeholder engagement and governance: The process is coordinated by the Chief Sustainability Officer under the Executive Director, with internal input from plant heads, marketing, finance, procurement, technology, R&D and corporate reporting, and external engagement with raw-material suppliers representing over 80% of Scope 3 emissions, consulted monthly. An annual leadership workshop, supported by an external ESG expert, finalizes the risk and opportunity matrix. Outcomes are approved by the Executive Director, presented to the Board, and — for Net Zero commitments — signed off by the Chairman and Managing Director; risk scores go to the Risk Management Committee (chaired by an Independent Director) half-yearly and the Board quarterly. Quantified outputs: ARE&M has estimated acute physical (flood) risk at ~INR 2,750 million per three-to-four-year flood cycle, and transition risks from carbon-pricing and CBAM-related mechanisms at ~INR 691 million and INR 833 million per year by 2027. An internal carbon price of INR 1,800/tCO₂e is used as the minimum investment threshold for Net Zero mitigation decisions. This process operates on an annual cycle; no structural change was made in the reporting year.

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

- ☒ 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

(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

Enterprise Risk Management

- ☒ Enterprise Risk Management
- ☒ ISO 31000 Risk Management

International methodologies and standards

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

Other

☒ Desk-based research

responsibility under Plastic Waste Management Rules 2016

☒ External consultants

☒ Materiality assessment

☒ Internal company methods

☒ Partner and stakeholder consultation/analysis

☒ Other, please specify :**Regulatory requirements for Extended producer**

(2.2.2.15) Risk types and criteria considered

Policy

☒ Changes to international law and bilateral agreements

☒ Changes to national legislation

☒ Changes to regulations of existing products and services

Market

☒ Changing customer behavior

☒ Increased costs and/or uncertainties related to the cost of virgin plastics

☒ Lack of availability and/or increased cost of raw materials

☒ Lack of availability and/or increased cost of recycled or renewable content

Reputation

☒ Increased concern and/or negative feedback from partners and stakeholders

Technology

☒ Transition to increasing recycled content

☒ Transition to recyclable plastic products

Liability

☒ Non-compliance with regulations and legislation

(2.2.2.16) Partners and stakeholders considered

Select all that apply

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

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

Select from:

- ☒ No

(2.2.2.18) Further details of process

A comprehensive inventory of plastic material usage has been established, including the identification and quantification of plastic waste generated at our facilities, particularly from packaging activities. Assessment methodology and governance Plastics-related risks and opportunities are assessed annually, on both a qualitative and quantitative basis, and are integrated into ARE&M's multi-disciplinary Enterprise Risk Management (ERM) framework — the same ISO 31000-aligned, 5x5 risk-matrix process (likelihood, severity, velocity) used for climate change and water — rather than managed as a standalone process. Coverage extends across direct operations and the upstream and downstream value chain, with Tier-1 suppliers, customers, investors, employees, regulators, and local communities considered as stakeholders. Waste management practices ARE&M uses recyclable stretch film for web-sealing and packaging applications, and all plastic waste generated is collected, segregated, and channelized to authorized recyclers for appropriate processing. A significant proportion of the plastic components used in batteries are recovered and recycled, supporting resource efficiency and circularity. ARE&M's manufacturing facilities are certified as Single-Use Plastic (SUP) free. Regulatory compliance In line with the Extended Producer Responsibility (EPR) requirements of the Government of India, ARE&M procures plastic waste recycling credits from authorized recycling partners through the designated government portal, supporting compliant and traceable plastic waste management. Opportunity identified through this process During the year, ARE&M initiated trials to replace virgin plastic packaging for industrial batteries with compostable alternatives, demonstrating the potential to significantly reduce conventional plastic consumption across battery packaging. This process has been in place on an annual cycle; no structural change was made to the methodology in the reporting year.

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
- ☒ WWF Water Risk Filter

Enterprise Risk Management

- ☒ Enterprise Risk Management
- ☒ ISO 31000 Risk Management

International methodologies and standards

- ✓ IPCC Climate Change Projections
- ✓ ISO 14001 Environmental Management Systems
- ✓ ISO 14046 Environmental Management – Water footprint
- ✓ Life Cycle Assessment

Databases

- ✓ Regional government databases, please specify :Central Groundwater Authority

Other

- ✓ Desk-based research
- ✓ External consultants
- ✓ Internal company methods
- ✓ Materiality assessment
- ✓ Partner and stakeholder consultation/analysis

(2.2.2.15) Risk types and criteria considered

Acute physical

- ✓ Drought
- ✓ Heat wave
- ✓ Toxic spills
- ✓ Pollution incident
- ✓ Heavy precipitation (rain, hail, snow/ice)
- ✓ Flood (coastal, fluvial, pluvial, ground water)

Chronic physical

- ✓ Water stress
- ✓ Groundwater depletion
- ✓ Declining water quality
- ✓ Poorly managed sanitation
- ✓ Change in land/freshwater/ocean use
- ✓ Inadequate water-related infrastructure
- ✓ Water quality at a basin/catchment level
- ✓ Increased severity of extreme weather events
- ✓ Changing temperature (air, freshwater, marine water)
- ✓ Changing precipitation patterns and types (rain, hail, snow/ice)

- ☒ Increased levels of environmental pollutants in freshwater or marine bodies

Policy

- ☒ Changes to national legislation
- ☒ Regulation of discharge quality/volumes
- ☒ Increased difficulty in obtaining operations permits
- ☒ Changes to international law and bilateral agreements
- ☒ Increased difficulty in obtaining water withdrawals permits
- ☒ Statutory water withdrawal limits/changes to water allocation
- ☒ Mandatory water efficiency, conservation, recycling, or process standards

Market

- ☒ Changing customer behavior
- ☒ Inadequate access to water, sanitation, and hygiene services (WASH)

Reputation

- ☒ Impact on human health
- ☒ Increased concern and/or negative feedback from partners and stakeholders

Technology

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

Liability

- ☒ Non-compliance with regulations and legislation

(2.2.2.16) Partners and stakeholders considered

Select all that apply

- ☒ Customers
- ☒ Employees
- ☒ Investors
- ☒ Suppliers
- ☒ Regulators
- ☒ Local communities
- ☒ National and/or subnational governments

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

Select from:

☒ No

(2.2.2.18) Further details of process

ARE&M has established an Enterprise Risk Management (ERM) framework to systematically identify, assess, monitor, and manage strategic, financial, operational, environmental, and emerging risks, including water-related risks. The framework is aligned with ISO 31000 and includes processes for risk assessment, maintenance of risk registers, identification of Key Risk Indicators (KRIs), development of mitigation action plans, and mapping of risk events with mitigation measures. Water-related risks are integrated into ERM, business planning, and financial planning, considering water scarcity, drought, changing precipitation patterns, and rising water requirements. Assessment methodology ARE&M applies a 5x5 risk matrix, evaluating likelihood, severity of impact, and velocity of occurrence, each on a five-point scale, to prioritize risks and determine mitigation measures. Materiality criteria Water risks are assessed for potential financial, operational, environmental, and regulatory impacts, including effects on production capacity, operating costs, business continuity, and compliance. Risks with significant financial or operational consequences are classified as material. Data sources and scenarios ARE&M evaluates extreme precipitation, drought frequency, and rising temperatures using the World Bank Climate Change Knowledge Portal. Site-level screening additionally uses the WRI Aqueduct water risk tool; on this basis, ARE&M's Tirupati and Chittoor facilities fall in a moderate water-scarcity category under the 2030 scenario, so acute drought risk is not currently significant, while heavy-precipitation-driven flooding remains the more material acute physical water risk at these sites. Governance Water risk sits within the same governance structure as ARE&M's broader climate risk process — coordinated by the CSO under the Executive Director, with outcomes reported to the Risk Management Committee (chaired by an Independent Director) half-yearly and reviewed by the Board quarterly. Mitigation measures and quantified outputs ARE&M has implemented water conservation, recycling, and reuse measures, including Zero Liquid Discharge (ZLD) systems at both units — 280 KLD at Tirupati and 500 KLD at Chittoor — enabling 100% recycling of industrial wastewater and zero treated effluent discharge. The acute flood risk identified through this process is financially quantified at ~INR 2,750 million per three-to-four-year flood cycle, with at least 50% (~INR 1,375 million) earmarked for mitigation such as drainage and flood-protection infrastructure. This process operates on an annual cycle; no structural change was made in the reporting year.

[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

Process for assessing interconnections Interconnections between environmental dependencies, impacts, risks, and opportunities are not evaluated as a separate exercise; they surface directly from ARE&M's single, unified Enterprise Risk Management (ERM) and financial planning process. Climate-related risks and opportunities are evaluated on the same 5x5 risk matrix — likelihood, severity, and velocity — alongside operational, financial, and strategic risks, rather than within an isolated environmental silo. Because physical risks, transition risks, capital planning, and growth opportunities are scored and reviewed together, by the same Sustainability Committee, on the same annual cycle and criteria, the process surfaces how an individual risk cascades into cost, capital allocation, productivity, market demand, and strategic decisions, rather than treating each risk in isolation. This yields both synergies, where one mitigation investment addresses more than one risk, and trade-offs, where addressing one risk introduces a new cost elsewhere. Interconnections identified through this process: Heat stress, productivity, and capital cost Reduced worker productivity and heat-related health risk from rising ambient temperatures strengthen the case for cooling infrastructure investment, affecting capital allocation and operating cost. ARE&M has begun assessing the additional capital investment required against the anticipated productivity benefit. Precipitation, water management, and production continuity Rising rainfall intensity projected for 2030 to 2040 connects water management, infrastructure resilience, and production continuity through localized flooding, estimated at four to five days once every three to four years. ARE&M has reviewed stormwater drainage adequacy and is implementing mitigation to reduce water stagnation and disruption. Carbon pricing, regulatory cost, and competitiveness The possible extension of carbon border adjustment mechanisms beyond 2032 has been assessed against prevailing EU ETS market values, given its potential to affect ARE&M's future cost structure and export competitiveness. Green Open Access, renewable energy cost, and capital allocation Conversely, the Government of India's Green Open Access regulations (2022) connect regulatory change to a cost opportunity: cheaper renewable power strengthens the business case for continued procurement as part of ARE&M's long-term energy strategy. India's energy transition, demand growth, capacity investment, and strategic partnerships Growth in India's renewable energy capacity and EV adoption is expected to drive demand for lithium-ion batteries and energy storage, which ARE&M is positioning to capture through a planned ₹9,500 crore investment in a 16 GWh lithium-ion cell facility and 5 GWh battery pack unit in Telangana (LFP/NMC chemistries), supported by technology collaborations.

[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

Priority locations are identified by screening each value chain stage — direct operations, upstream suppliers, and downstream markets and customers — against the hazard, dependency, and transition-risk criteria used in ARE&M's core ERM process, rather than through a separate exercise. Locations fall into two categories: “sensitive locations” (screened primarily on environmental hazard exposure) and “locations with substantive dependencies, impacts, risks, and/or opportunities” (screened primarily on business, supply-chain, or market significance). Direct operations — hazard-based screening Based on published data (World Bank Climate Change Knowledge Portal), the Tirupati and Chittoor region may see increased rainfall intensity by 2030 and beyond, which could cause water logging affecting operations for a short-term period of 4-5 days a year; ARE&M has designed stormwater drains for a 50-year return-period precipitation event accordingly. Under the WRI water risk tool, ARE&M's facilities fall in a moderate water scarcity category for the 2030 scenario; Zero Liquid Discharge systems are already in place at both facilities to reduce freshwater footprint. Thus, making both locations of ARE&M fall under Priority Locations. Upstream value chain — supplier concentration and Sustainability screening Priority supplier locations are identified in two steps. First, suppliers are prioritized by materiality — raw-material suppliers contributing more than 80% of Scope 3 emissions are engaged monthly on energy and GHG data, and overall supplier engagement covers more than 90% of the supply base by procurement value. Second, prioritized suppliers undergo ARE&M's annual due diligence process, assessing ESG risks — including climate-related risks — against ethics, labor welfare, safety, environment, and climate-management parameters under the Sustainable Sourcing Policy. Suppliers falling short of standards are mandated corrective actions with hand-holding support; in FY26, 31 suppliers were assessed, including all critical suppliers. 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. Downstream value chain — market and customer screening Priority downstream locations are identified by screening the geographies in which ARE&M's products are sold or considered for expansion against transition-risk exposure. Through this screening, the European Union has been identified as a priority market: potential expansion into the EU has been flagged as carrying material transition-risk exposure through the applicability of the EU's Carbon Border Adjustment Mechanism, financially assessed with reference to prevailing EU ETS market values. This is complemented by direct engagement, multiple times a year, with customers, regulators, local communities, and investors in current and prospective markets.

(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

ARE&M List of Priority Locations.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

ARE&M applies its substantive-effect definition by scoring each risk identified as significant to the organization, covering rising temperature and heat stress, flood risk, drought risk, and transition risks such as rising fossil fuel prices, climate policy changes (including NDCs), and evolving customer requirements — against a quantitative threshold of a 1-10% change in Company revenue, together with the qualitative metrics of likelihood, frequency of occurrence, and time horizon over which the effect occurs, as selected in 2.4.6. A risk is classified as substantive where it meets both the quantitative revenue threshold and the qualitative likelihood and frequency criteria within its assessed time horizon.

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

The same definition — a projected 1-10% increase in Company revenue or equivalent cost avoidance, assessed against likelihood, frequency, and time horizon of occurrence — is applied to identified opportunities. ARE&M has already designed stormwater drainage for a 50-year return-period precipitation event and adopted Zero Liquid Discharge systems, reducing freshwater footprint and associated operating-cost exposure. Following the Government of India's Green Open Access regulations (2022), renewable energy for commercial and industrial use is expected to become available at a lower price by 2030; ARE&M has assessed the resulting cost-avoidance opportunity against this threshold and considers it a substantive business case, evaluating investment opportunities in RE power projects under the Green Open Access scheme 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) Primary reason for not identifying and classifying potential water pollutants

Select from:

- ☒ Judged to be unimportant or not relevant

(2.5.4) Explain why you do not identify and classify potential water pollutants

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. One of Our location is 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 Gol , 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 ambient temperatures may increase operating costs, particularly due to higher HVAC requirements and electricity consumption, while potentially reducing the overall efficiency and performance of systems and equipment. Prolonged exposure to elevated temperatures may also increase the frequency of equipment maintenance, repairs and replacement, particularly for heat-sensitive electrical and mechanical assets. Over time, these impacts could contribute to accelerated asset degradation, reduced useful life and gradual erosion of asset value, while increasing maintenance and operational 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 operating costs associated with chronic physical climate risks has been assessed considering key cost drivers, including increased HVAC usage and energy consumption, higher equipment maintenance requirements, and potential employee absenteeism due to climate-related health impacts. These factors have been considered to evaluate the potential financial implications for the Company's operations and to inform the development and implementation of appropriate adaptation and mitigation measures to enhance operational resilience.

(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

The estimated annual increase in operating costs associated with chronic physical climate risks has been assessed considering key cost drivers, including increased HVAC usage and energy consumption, higher equipment maintenance requirements, and potential employee absenteeism arising from climate-related health

impacts. These factors have been considered in evaluating the potential financial implications for operations and in developing appropriate adaptation and mitigation measures to enhance operational resilience.

(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 represents a significant water-related physical risk for Amara Raja Energy & Mobility's manufacturing facilities in Andhra Pradesh, particularly in the Tirupati and Chittoor regions, where the Company has major manufacturing operations. The risk is heightened by the region's exposure to intense monsoon rainfall and extreme precipitation events, which may increase the likelihood of localized flooding, waterlogging and temporary disruption to manufacturing and supporting infrastructure.

(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 flooding may cause damage to inventory, machinery, electrical systems and critical infrastructure, potentially disrupting manufacturing operations and supply chain activities. Such events could result in increased expenditure on emergency response, disaster recovery, restoration and repairs, along with additional costs associated with supporting affected communities through flood-relief measures. These impacts may place pressure on the Company's financial reserves, reduce the value and useful life of affected assets, and increase liabilities associated with repair, restoration and replacement of damaged infrastructure and equipment.

(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

Climate projections indicate that the number of days experiencing heavy rainfall in the region could increase to approximately 5–6 days per year, potentially increasing the likelihood of localized flooding at ARE&M's operating facilities. Such events may result in temporary production disruptions, damage to assets and inventory, supply chain interruptions and associated financial losses. Based on the Company's assessment, a significant flood event occurring approximately once every three to four years could result in an estimated financial impact of approximately INR 2,750 million, including potential costs related to production losses, asset and inventory damage, restoration and repairs, and business continuity measures.

(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 is estimated that ARE&M may need to allocate approximately 50% of the anticipated financial impact, equivalent to INR 1,375 million, towards implementing appropriate climate adaptation and risk mitigation measures to strengthen the resilience of its operations against heavy precipitation and flooding events.

(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.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Market

☒ Other market risk, please specify :Increasing customer preference for low-carbon products

(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

Increasing customer and investor preference for low-carbon products is driving demand for decarbonized supply chains. As OEM and institutional customers commit to their own net-zero targets, they are increasingly looking beyond their own operations to their suppliers' emissions profile — creating pressure on ARE&M to demonstrate credible decarbonization progress or risk losing preferred-supplier status.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Other, please specify :Reduced revenues due to reduced demand for goods/services

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

Select all that apply

☒ Short-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

Failure to keep pace with customer decarbonization expectations could result in loss of market share to lower-carbon competitors, reduced order volumes from OEM customers with net-zero procurement policies, and pressure on pricing to offset customers' own compliance costs.

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

Select from:

☒ Yes

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

0

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

691000000

(3.1.1.25) Explanation of financial effect figure

Based on the Company's Do-Nothing scenario, projected Scope 1 and 2 emissions of approximately 345,723 tCO₂e by the end of 2027 are valued at the prevailing ECERT price of approximately INR 2,000 per tonne of CO₂e, yielding an estimated financial exposure of INR 691 million per year by 2027, consistent with the Company's TCFD Report (Table 1). This figure, combined with the CBAM-related transition risk (Risk3, INR 833 million), makes up the INR 1,524 million total transition-risk vulnerability reported for Climate change in 3.1.2.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☒ Other infrastructure, technology and spending, please specify :Investment in renewable energy generation (66.9 MW installed) and planned procurement of an additional 279 MW-equivalent of green power over the next decade to reduce the embedded carbon footprint of products.

(3.1.1.27) Cost of response to risk

9750000000

(3.1.1.28) Explanation of cost calculation

ARE&M plans to develop up to 279 MW of additional solar capacity to increase renewable electricity consumption and reduce reliance on grid electricity. Based on an indicative benchmark cost of ₹3.5 crore per MW, the estimated capital investment is approximately ₹975 crore (₹9.75 billion).

(3.1.1.29) Description of response

ARE&M continues to expand renewable energy sourcing and energy-efficiency measures to reduce the carbon intensity of its products, directly addressing the emissions profile driving customer and investor preference risk.

Water

(3.1.1.1) Risk identifier

Select from:

☒ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☒ Drought

(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

(3.1.1.9) Organization-specific description of risk

A possible increase in drought frequency could lead to water scarcity at ARE&M's operating facilities in Andhra Pradesh. Under the WRI Water Risk Atlas, ARE&M's facilities are assessed as falling in a moderate (not severe) water-scarcity category under the 2030 scenario.

(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 unlikely

(3.1.1.14) Magnitude

Select from:

☒ Low

(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

Not currently anticipated to have a substantive effect; drought-driven risk is rated 'Low' and 'Less Likely' given the Company's moderate (not severe) water-scarcity classification.

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

Select from:

☒ No

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☒ Other compliance, monitoring or target, please specify :Continued monitoring via the WRI Water Risk Atlas and World Bank Climate Change Knowledge Portal; no dedicated mitigation investment currently planned given the Low risk rating.

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

Zero Liquid Discharge already achieved. All future projects will include ZLD in the design stage itself. No Separate Budget allotment is required.

(3.1.1.29) Description of response

Zero Liquid Discharge systems already operational at both manufacturing facilities inherently reduce freshwater dependency, providing structural resilience against this risk without requiring dedicated additional mitigation spend.

[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

The assessment represents the aggregate financial impact of climate-related risks across the different business verticals of ARE&M. The estimated financial impact comprises approximately INR 1,524 million from transition risks and INR 450 million from physical risks, resulting in a combined estimated impact of INR 1,974 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

The assessment represents the aggregate financial impact of water-related physical risks across the different business verticals of ARE&M. The estimated financial impact arising from these physical water risks is approximately INR 920 million.

[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

Albania

☒ 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 facilities designed with integrated resilience measures to manage and mitigate potential water- and climate-related risks. The nearest major river is the Swarnamukhi River, located approximately 43.5 km from the Karakambadi facility and 121 km from the Chittoor facility. Although the facilities are geographically located within the Swarnamukhi River basin, their distance from the river and site-specific characteristics indicate that they are not directly exposed to riverine flooding or other physical risks associated with the Swarnamukhi River. The facilities are supported by appropriate drainage, stormwater management and water-resilience measures to manage potential risks arising from extreme precipitation and localized waterlogging.

[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 were reported during the reporting year. Amara Raja Energy & Mobility Ltd. maintains strict compliance with all applicable environmental laws, regulations and statutory requirements, including the Water (Prevention and Control of Pollution) Act and relevant regulatory guidelines. The Company continues to monitor its environmental performance and implement robust controls to ensure responsible water management, regulatory compliance and protection of the surrounding environment.

[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 21.82% 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 73831 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

During FY2025–26, ARE&M utilized approximately 104 million kWh of electricity from renewable energy sources, thereby reducing its dependence on grid electricity and contributing to lower energy costs. Based on the prevailing average grid electricity tariff of approximately INR 7 per kWh, the avoided grid electricity cost associated with renewable energy consumption is estimated at approximately INR 728 million. This represents the estimated savings from substituting grid electricity with renewable energy and demonstrates the financial as well as environmental benefits of ARE&M's continued investment in renewable energy. In addition to reducing electricity costs, increased renewable energy utilization supports the Company's efforts to reduce its Scope 2 emissions and strengthen resilience against potential increases in grid electricity tariffs.

(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)

728000000

(3.6.1.23) Explanation of financial effect figures

In the short term, ARE&M anticipates a positive financial effect of approximately INR 728 million (₹72.8 crore) annually through the substitution of grid electricity with renewable energy. This estimate is based on the utilization of approximately 104 million kWh of renewable electricity during FY2025–26 and an average prevailing grid electricity tariff of INR 7 per kWh. The financial benefit is expected to arise primarily from avoided grid electricity costs, while also reducing exposure to potential increases in grid power tariffs.

(3.6.1.24) Cost to realize opportunity

600000000

(3.6.1.25) Explanation of cost calculation

The cost to realize the identified renewable energy opportunity is estimated at approximately INR 6000 million (₹600 crore) for the development and deployment of additional 120 MW of renewable energy capacity by 2027. The estimated cost includes investments associated with renewable energy generation infrastructure, including rooftop solar PV systems and off-site captive renewable energy projects, along with related electrical infrastructure, grid connectivity, project development and commissioning costs. This investment is expected to enable ARE&M to further increase its renewable energy consumption, reduce dependence on grid electricity, lower exposure to future electricity tariff increases and support the Company's Scope 2 emission reduction objectives. The opportunity is therefore expected to generate both financial benefits through avoided electricity costs and environmental benefits through reduced greenhouse gas emissions over the useful life of the renewable energy assets.

(3.6.1.26) Strategy to realize opportunity

ARE&M has significantly increased its renewable energy capacity through investments in solar power generation, with a total installed capacity of 67 MW. Renewable energy currently accounts for approximately 21.82% of the Company's overall energy mix, contributing to the reduction of its dependence on conventional grid power and associated Scope 2 emissions. Looking ahead, ARE&M has established ambitious plans to further accelerate its renewable energy transition by procuring an additional 281 MW equivalent of green power over the next decade. This planned expansion will support the Company's long-term decarbonization strategy, enhance energy resilience and contribute towards its climate and renewable energy objectives.

Water

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☒ Use of new technologies

(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

Multi-parameter online wastewater analyzers have been installed across the STP and ETP units to enable continuous, 24×7 real-time monitoring of wastewater quality. The system continuously monitors key parameters, including BOD, COD, TSS, TDS, pH and temperature, providing timely visibility into treatment performance. The monitoring data is digitally captured, integrated into a centralized dashboard and simultaneously transmitted to the Pollution Control Board (PCB) server in real time, ensuring transparency and regulatory oversight. The system enables the early detection of deviations from prescribed parameters, allowing timely corrective and preventive actions to be initiated. This strengthens process control, supports consistent wastewater treatment efficiency, minimizes the risk of non-compliance and reinforces ARE&M's commitment to responsible water management and environmental protection.

(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 implementation of multi-parameter online wastewater monitoring systems is expected to have a positive impact on ARE&M's financial position over the medium to long term by strengthening process control, reducing the risk of regulatory non-compliance and minimizing potential costs associated with untreated or non-compliant wastewater discharge. In the short term, the installation, integration and maintenance of online monitoring equipment may result in additional capital and operating expenditure. However, continuous real-time monitoring enables early identification of deviations in wastewater quality, allowing timely corrective action and reducing the likelihood of treatment failures, environmental incidents, regulatory penalties and associated remediation costs. The initiative is also expected to support more efficient operation of STP and ETP systems through improved monitoring and optimization of treatment processes. This may contribute to lower water-treatment and resource-management costs, while reducing the potential for unplanned operational disruptions. Overall, while the initiative involves an initial investment and ongoing monitoring costs, it is expected to reduce environmental and regulatory risks, protect asset value, improve operational efficiency and support more predictable cash flows over the medium to long term.

(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)

0

(3.6.1.23) Explanation of financial effect figures

The financial effect of the water monitoring initiative is assessed as zero in the reporting year, as the initiative is primarily focused on strengthening wastewater quality monitoring, process control and regulatory compliance. While there are routine costs associated with system operation, calibration and maintenance, these are not expected to result in a material financial impact on the Company's overall financial position or cash flows. The initiative is expected to provide longer-term benefits by reducing the risk of treatment failures, regulatory non-compliance and associated remediation costs.

(3.6.1.24) Cost to realize opportunity

3300000

(3.6.1.25) Explanation of cost calculation

The estimated cost to realize this opportunity is approximately INR 3.3 million, covering the installation, integration, calibration and maintenance of multi-parameter online wastewater monitoring systems across the relevant STP and ETP facilities. This investment will support continuous monitoring of wastewater quality, enable early identification of deviations and facilitate timely corrective actions. The investment is expected to strengthen regulatory compliance, improve wastewater treatment efficiency and reduce potential environmental and operational risks.

(3.6.1.26) Strategy to realize opportunity

ARE&M will continue to strengthen its wastewater management systems through 24×7 online monitoring, preventive maintenance and periodic calibration of multi-parameter analyzers installed at STP and ETP facilities. Real-time monitoring data will be reviewed through centralized dashboards to identify deviations early and enable timely corrective actions. The Company will also periodically evaluate treatment-process performance, optimize operating parameters and strengthen employee competency through training and awareness programs. Continuous compliance monitoring and review of wastewater quality trends will help minimize environmental and regulatory risks, improve treatment efficiency and support the Company's commitment to responsible water stewardship and Zero Liquid Discharge.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☒ Other resource efficiency opportunity, please specify :Energy conservation measures

(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

ARE&M has implemented various energy conservation measures across its manufacturing facilities, distinct from its renewable energy sourcing initiatives (Opp1), targeting reduced electrical energy consumption through efficiency improvements.

(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:

☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☒ Medium

(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

ARE&M projects that approximately 6.8 million kWh per year of electrical energy will be conserved by the end of 2027 through adoption of various energy conservation measures, resulting in an estimated reduction of approximately 4800 tonnes of CO2e per year — reducing both energy cost exposure and Scope 2 emissions.

(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)

47334384

(3.6.1.23) Explanation of financial effect figures

Using the same grid electricity tariff basis applied in Opp1 (approximately INR 7 per kWh), the Company's targeted energy conservation of approximately 6.8 million kWh per year by the end of 2027 is estimated to avoid approximately INR 47,600,000 (@ INR 7/kWh) in grid electricity costs annually, in addition to the associated avoidance of approximately 4800 tonnes of CO₂e per year.

(3.6.1.24) Cost to realize opportunity

63700000

(3.6.1.25) Explanation of cost calculation

The cost is calculated based on the individual project implementation cost for initiatives like Heat Recovery and Heat exchanger for Ovens, Replacement of contactors with zero cross over mode SCR, Installation of 650 KVAR HPFC Panel at Formation LT panels, Replacement of centrifugal blower with BLDC fan Motor in Assembly line 1&2 FA system3 and Replacement of AODD pumps with Electrical energy efficient pumps.

(3.6.1.26) Strategy to realize opportunity

Continued adoption of energy conservation measures across manufacturing facilities as part of ARE&M's broader Scope 2 emissions reduction roadmap toward the 60% reduction target by FY2032.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp3

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☒ Use of recycling

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Upstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ India

(3.6.1.8) Organization specific description

Purchased goods (primarily primary lead, secondary lead, and traded batteries) contribute more than 80% of ARE&M's Scope 3 emissions. Amara Raja Circular Solutions Private Limited (ARCSPL) operates a lead-acid battery recycling facility at Cheyyar, Tamil Nadu with a capacity of 150,000 tonnes (1.5 lakh tons) per annum, reducing dependence on primary lead.

(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:

☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☒ Medium

(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

ARE&M targets a 30% reduction in Scope 3 (purchased goods) emissions by the end of 2032 in line with SBTi, driven substantially by increased use of recycled lead and the ARCSPL recycling facility, alongside reduced grid emission factors and continued supplier decarbonization commitments.

(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)

0

(3.6.1.23) Explanation of financial effect figures

No material incremental financial impact has been estimated from this initiative, as the ARCS facility is intended to replace the purchase of lead and lead alloys from existing secondary lead suppliers rather than create an additional raw-material requirement. The investment therefore represents a strategic vertical-integration and

circularity initiative, enabling the organization to increase the use of internally recycled secondary lead while reducing dependence on external suppliers. The financial benefit is expected to arise primarily through greater control over raw-material availability, supply-chain resilience, recycling efficiency and potential optimization of procurement costs, rather than through a separately identifiable incremental financial impact during the assessment period. Accordingly, no standalone financial impact has been quantified at this stage.

(3.6.1.24) Cost to realize opportunity

60000000000

(3.6.1.25) Explanation of cost calculation

ARE&M has invested approximately ₹600 crore in Amara Raja Circular Solutions Pvt. Ltd. through FY26. ARCS has developed the Cheyyar battery-recycling facility, with an eventual capacity of 150,000 tonnes per annum.

(3.6.1.26) Strategy to realize opportunity

Continued ramp-up of the ARCSPL recycling facility, engagement with secondary lead recyclers to adopt carbon reduction targets and cleaner fuels, and reduction of grid emission factors affecting suppliers' Scope 2 emissions.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp4

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☒ Development of new products or services through R&D and innovation

(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

Through Amara Raja Advanced Cell Technologies Private Limited (ARACT), ARE&M is investing ₹9,500 crore (in phases) in a 16 GWh lithium-ion cell manufacturing facility and a 5 GWh battery pack assembly unit in Telangana (LFP and NMC chemistries), positioning the Company to capture demand growth from India's renewable energy and electric mobility transition. The facility is designed with Zero Liquid Discharge from inception. The project is expected to create around 4,500 direct jobs when fully operational, including approximately 800 jobs at the associated innovation centre.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Increased revenues resulting from increased demand for products and services

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

Select all that apply

☒ Medium-term

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

Select from:

☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☒ High

(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

No revenue effect recorded in the reporting year — the R&D Centre and qualification plant are getting commissioning during the current year, with commercial-scale cell production planned for a subsequent financial year; not yet revenue-generating.

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

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

95000000000

(3.6.1.25) Explanation of cost calculation

ARE&M has planned a total capital investment (₹9,500 crore) for ARACT over three phases of investment in the coming years.

(3.6.1.26) Strategy to realize opportunity

Phased commissioning of the Giga Corridor facility (R&D centre and qualification plant currently under commissioning), supported by technology collaborations and continued evaluation of target export/expansion geographies against regulatory exposure before market entry.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp5

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☒ Use of more efficient modes of transport

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ India

(3.6.1.8) Organization specific description

ARE&M has identified opportunities to reduce transport-related Scope 3 emissions across upstream and downstream logistics through fuel efficiency and alternative fuels (CNG, biodiesel), route optimization software, increased use of Rail (Ro-Ro) services, fleet maintenance programmes, and larger, more fuel-efficient trucks.

(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

☒ Medium-term

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

Select from:

☒ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☒ 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

As part of the Net Zero Plan, ARE&M is committed to reducing transportation-related emissions in upstream and downstream activities by 30% from the FY2022 baseline by the end of FY2032, with associated fuel-cost savings from CNG/biodiesel adoption and route optimization.

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

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

0

(3.6.1.25) Explanation of cost calculation

No material financial impact has been quantified at this stage. The initiative is being implemented progressively through logistics procurement and operational efficiency programs. Any incremental costs associated with fuel transition, vehicle/equipment modification or infrastructure are expected to be managed within existing logistics budgets, while longer-term benefits are expected from lower fuel consumption, reduced exposure to fuel-price volatility and future carbon costs.

(3.6.1.26) Strategy to realize opportunity

The Company is pursuing a phased fuel-switching strategy across upstream and downstream logistics to reduce fossil-fuel dependence, transportation-related emissions and exposure to future fuel and carbon costs. The strategy includes increasing the deployment of lower-carbon/alternative-fuel vehicles through logistics partners, optimizing route planning and vehicle utilization, improving load consolidation, and progressively incorporating fuel-efficiency and emissions criteria into logistics procurement and partner selection. The Company will work with key logistics partners to identify high-emission routes and suitable fuel-switching opportunities, supported by periodic monitoring of fuel consumption, distance travelled, vehicle efficiency and associated GHG emissions. The approach will be scaled based on operational feasibility, availability of suitable vehicles and fueling infrastructure, total cost of ownership and emissions-reduction potential. This strategy is expected to deliver progressive Scope 3 emissions reduction, lower fossil-fuel dependence, improved logistics efficiency and reduced exposure to fuel-price volatility and future carbon pricing, while supporting the Company's longer-term decarbonization objectives.

[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)

3350000000

(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 cost to realize the identified renewable energy opportunity is estimated at approximately INR 3,350 million (₹335 crore) for the development and deployment of 67 MW of renewable energy capacity. The estimated cost includes investments associated with renewable energy generation infrastructure, including rooftop solar PV systems and off-site captive renewable energy projects, along with related electrical infrastructure, grid connectivity, project development and commissioning costs. This investment is expected to enable ARE&M to further increase its renewable energy consumption, reduce dependence on grid electricity, lower exposure to future electricity tariff increases and support the Company's Scope 2 emission reduction objectives. The opportunity is therefore expected to generate both financial benefits through avoided electricity costs and environmental benefits through reduced greenhouse gas emissions over the useful life of the renewable energy assets.

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)

3300000

(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 estimated cost to realize this opportunity is approximately INR 3.3 million, covering the installation, integration, calibration and maintenance of multi-parameter online wastewater monitoring systems across the relevant STP and ETP facilities. This investment will support continuous monitoring of wastewater quality, enable early identification of deviations and facilitate timely corrective actions. The investment is expected to strengthen regulatory compliance, improve wastewater treatment efficiency and reduce potential environmental and operational risks.

[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)

ARE&M - 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
- ☒ Other, please specify :Head - Integrated Business Supply Chain

(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 214 of the integrated report FY 2025-26 for various policies. At Amara Raja Energy & Mobility Limited (ARE&M), sustainability and climate-related considerations are integrated into the Company's governance, strategic planning and operational decision-making processes. The Board of Directors provides oversight of sustainability and climate-related matters through quarterly reviews, ensuring that climate action, energy transition, resource efficiency and long-term sustainability objectives remain integrated into the Company's business strategy. As part of these reviews, the Board is apprised of the Company's sustainability performance through the Business Responsibility and Sustainability Report (BRSR) and detailed management presentations covering, among other matters: Progress on key Environmental, Social and Governance (ESG) parameters, including climate-related risks and opportunities; Energy consumption, renewable energy adoption and progress towards greenhouse gas (GHG) emissions reduction targets; Progress against the Company's climate and sustainability objectives and key performance indicators (KPIs); Alignment and performance against the nine principles of the BRSR framework issued by SEBI; and Status of key sustainability projects, initiatives and improvement opportunities. The Board also receives regular updates on the activities of the Sustainability Committee, including progress against the sustainability roadmap, implementation of identified climate and resource-efficiency projects, key milestones, emerging risks and opportunities, and areas where further action or investment may be required. To support effective management and implementation, ARE&M has established a Sustainability Committee chaired by the Executive Director and comprising senior leadership, including the Chief Sustainability Officer. The Committee provides management-level oversight and is responsible for: Developing, reviewing and updating the Company's Sustainability Roadmap, including climate-related objectives and initiatives; Coordinating and overseeing cross-functional initiatives related to climate change mitigation, energy transition, circular economy, resource efficiency and responsible resource management; Monitoring progress against sustainability and climate-related targets, KPIs and action plans on a monthly basis; Reviewing the implementation status and effectiveness of key sustainability projects; and Identifying emerging sustainability-related risks and opportunities and recommending appropriate actions. The Sustainability Committee acts as an interface between operational functions and senior management, consolidating performance information, reviewing progress and escalating significant matters for appropriate management and Board consideration. Feedback and guidance provided by the Board during its periodic reviews are incorporated into the Company's sustainability and climate action plans through the Sustainability Committee

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
- ☒ Other, please specify :Head - Integrated Business Supply Chain

(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 214 of the integrated report FY 2025-26 for various policies. At Amara Raja Energy & Mobility Limited (ARE&M), sustainability and climate-related considerations are integrated into the Company's governance, strategic planning and operational decision-making processes. The Board of Directors provides oversight of sustainability and climate-related matters through quarterly reviews, ensuring that climate action, energy transition, resource efficiency and long-term sustainability objectives remain integrated into the Company's business strategy. As part of these reviews, the Board is apprised of the Company's sustainability performance through the Business Responsibility and Sustainability Report (BRSR) and detailed management presentations covering, among other matters: Progress on key Environmental, Social and Governance (ESG) parameters, including climate-related risks and opportunities; Energy consumption, renewable energy adoption and progress towards greenhouse gas (GHG) emissions reduction targets; Progress against the Company's climate and sustainability objectives and key performance indicators (KPIs); Alignment and performance against the nine principles of the BRSR framework issued by SEBI; and Status of key sustainability projects, initiatives and improvement opportunities. The Board also receives regular updates on the activities of the Sustainability Committee, including progress against the sustainability roadmap, implementation of identified climate and resource-efficiency projects, key milestones, emerging risks and opportunities, and areas where further action or investment may be required. To support effective management and implementation, ARE&M has established a Sustainability Committee chaired by the Executive Director and comprising senior leadership, including the Chief Sustainability Officer. The Committee provides management-level oversight and is responsible for: Developing, reviewing and updating the Company's Sustainability Roadmap, including climate-related objectives and initiatives; Coordinating and overseeing cross-functional initiatives related to climate change mitigation, energy transition, circular economy, resource efficiency and responsible resource management; Monitoring progress against sustainability and climate-related targets, KPIs and action plans on a monthly basis; Reviewing the implementation status and effectiveness of key sustainability projects; and Identifying emerging sustainability-related risks and opportunities and recommending appropriate actions. The Sustainability Committee acts as an interface between operational functions and senior management, consolidating performance information, reviewing progress and escalating significant matters for appropriate management and Board consideration. Feedback and guidance provided by the Board during its periodic reviews are incorporated into the Company's sustainability and climate action plans through the Sustainability Committee

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 214 of the integrated report FY 2025-26 for various policies. At Amara Raja Energy & Mobility Limited (ARE&M), sustainability and climate-related considerations are integrated into the Company's governance, strategic planning and operational decision-making processes. The Board of Directors provides oversight of sustainability and climate-related matters through quarterly reviews, ensuring that climate action, energy transition, resource efficiency and long-term sustainability objectives remain integrated into the Company's business strategy. As part of these reviews, the Board is apprised of the Company's sustainability

performance through the Business Responsibility and Sustainability Report (BRSR) and detailed management presentations covering, among other matters: Progress on key Environmental, Social and Governance (ESG) parameters, including climate-related risks and opportunities; Energy consumption, renewable energy adoption and progress towards greenhouse gas (GHG) emissions reduction targets; Progress against the Company's climate and sustainability objectives and key performance indicators (KPIs); Alignment and performance against the nine principles of the BRSR framework issued by SEBI; and Status of key sustainability projects, initiatives and improvement opportunities. The Board also receives regular updates on the activities of the Sustainability Committee, including progress against the sustainability roadmap, implementation of identified climate and resource-efficiency projects, key milestones, emerging risks and opportunities, and areas where further action or investment may be required. To support effective management and implementation, ARE&M has established a Sustainability Committee chaired by the Executive Director and comprising senior leadership, including the Chief Sustainability Officer. The Committee provides management-level oversight and is responsible for: Developing, reviewing and updating the Company's Sustainability Roadmap, including climate-related objectives and initiatives; Coordinating and overseeing cross-functional initiatives related to climate change mitigation, energy transition, circular economy, resource efficiency and responsible resource management; Monitoring progress against sustainability and climate-related targets, KPIs and action plans on a monthly basis; Reviewing the implementation status and effectiveness of key sustainability projects; and Identifying emerging sustainability-related risks and opportunities and recommending appropriate actions. The Sustainability Committee acts as an interface between operational functions and senior management, consolidating performance information, reviewing progress and escalating significant matters for appropriate management and Board consideration. Feedback and guidance provided by the Board during its periodic reviews are incorporated into the Company's sustainability and climate action plans through the Sustainability Committee

[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:

☒ Other, please specify :Executive Director

(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 provides management-level oversight of ARE&M's sustainability programme, including its strategic direction, implementation, performance and effectiveness. The Executive Director serves as the Chair of the Committee, while the Chief Sustainability Officer (CSO) serves as the Convener and leads the monthly Sustainability Committee meetings. The CSO is also a member of the Growth Committee (GROCOM), a senior leadership forum comprising Business Heads, Group Function Heads and senior leaders across the Group. GROCOM reviews and approves key Group-level policies, including those relating to sustainability and climate change, and monitors the progress of strategic and priority projects across the Group. This governance structure facilitates the integration of sustainability and climate-related considerations into business and operational decision-making. The Sustainability Committee's key responsibilities include: Reviewing and assessing Company policies, strategies and processes. Identifying and evaluating opportunities to balance business priorities with environmental and sustainability outcomes. Building organizational capacity and awareness on sustainability and climate change through training, engagement and knowledge-sharing initiatives. Developing, recommending and overseeing implementation of strategies to address environmental and climate-related matters, including GHG emissions, energy consumption, renewable energy transition, resource conservation, pollution prevention, recycling and sustainable infrastructure and facility design. Monitoring and evaluating the effectiveness of sustainability and climate-related programs against defined objectives and KPIs. Benchmarking the Company's performance against industry practices and identifying initiatives to reduce environmental impacts and improve climate resilience. Identifying, assessing and documenting climate-related risks and opportunities.

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:

- ☒ Other, please specify :Executive Director

(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 provides management-level oversight of ARE&M's sustainability programme, including its strategic direction, implementation, performance and effectiveness. The Executive Director serves as the Chair of the Committee, while the Chief Sustainability Officer (CSO) serves as the Convener and leads the monthly Sustainability Committee meetings. The CSO is also a member of the Growth Committee (GROCOM), a senior leadership forum comprising Business Heads, Group Function Heads and senior leaders across the Group. GROCOM reviews and approves key Group-level policies, including those relating to sustainability and climate change, and monitors the progress of strategic and priority projects across the Group. This governance structure facilitates the integration of sustainability and climate-related considerations into business and operational decision-making. The Sustainability Committee's key responsibilities include: Reviewing and assessing Company policies, strategies and processes. Identifying and evaluating opportunities to balance business priorities with environmental and sustainability outcomes. Building organizational capacity and awareness on sustainability and climate change through training, engagement and knowledge-sharing initiatives. Developing, recommending and overseeing implementation of strategies to address environmental and climate-related matters, including GHG emissions, energy consumption, renewable energy transition, resource conservation, pollution prevention, recycling and sustainable infrastructure and facility design. Monitoring and evaluating the effectiveness of sustainability and climate-related programs against defined objectives and KPIs. Benchmarking the Company's performance against industry practices and identifying initiatives to reduce environmental impacts and improve climate resilience. Identifying, assessing and documenting climate-related risks and opportunities.

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:

- ☒ Other, please specify :Executive Director

(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 248 of the integrated report for the FY 2025-26. 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 83576 saplings on-site and an additional 72750 saplings in surrounding areas.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Committee

- ☒ Sustainability committee

(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 provides management-level oversight of ARE&M's sustainability programme, including its strategic direction, implementation, performance and effectiveness. The Executive Director serves as the Chair of the Committee, while the Chief Sustainability Officer (CSO) serves as the Convener and leads the monthly Sustainability Committee meetings. The CSO is also a member of the Growth Committee (GROCOM), a senior leadership forum comprising

Business Heads, Group Function Heads and senior leaders across the Group. GROCOM reviews and approves key Group-level policies, including those relating to sustainability and climate change, and monitors the progress of strategic and priority projects across the Group. This governance structure facilitates the integration of sustainability and climate-related considerations into business and operational decision-making. The Sustainability Committee's key responsibilities include: Reviewing and assessing Company policies, strategies and processes. Identifying and evaluating opportunities to balance business priorities with environmental and sustainability outcomes. Building organizational capacity and awareness on sustainability and climate change through training, engagement and knowledge-sharing initiatives. Developing, recommending and overseeing implementation of strategies to address environmental and climate-related matters, including GHG emissions, energy consumption, renewable energy transition, resource conservation, pollution prevention, recycling and sustainable infrastructure and facility design. Monitoring and evaluating the effectiveness of sustainability and climate-related programs against defined objectives and KPIs. Benchmarking the Company's performance against industry practices and identifying initiatives to reduce environmental impacts and improve climate resilience. Identifying, assessing and documenting climate-related risks and opportunities.

Water

(4.3.1.1) Position of individual or committee with responsibility

Committee

- ☒ Sustainability committee

(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 provides management-level oversight of ARE&M's sustainability programme, including its strategic direction, implementation, performance and effectiveness. The Executive Director serves as the Chair of the Committee, while the Chief Sustainability Officer (CSO) serves as the Convener and leads the monthly Sustainability Committee meetings. The CSO is also a member of the Growth Committee (GROCOM), a senior leadership forum comprising Business Heads, Group Function Heads and senior leaders across the Group. GROCOM reviews and approves key Group-level policies, including those relating to sustainability and climate change, and monitors the progress of strategic and priority projects across the Group. This governance structure facilitates the integration of sustainability and climate-related considerations into business and operational decision-making. The Sustainability Committee's key responsibilities include: Reviewing and assessing Company policies, strategies and processes. Identifying and evaluating opportunities to balance business priorities with environmental and sustainability outcomes. Building organizational capacity and awareness on sustainability and climate change through training, engagement and knowledge-sharing initiatives. Developing, recommending and overseeing implementation of strategies to address environmental and climate-related matters, including GHG emissions, energy consumption, renewable energy transition, resource conservation, pollution prevention, recycling and sustainable infrastructure and facility design. Monitoring and evaluating the effectiveness of sustainability and climate-related programs against defined objectives and KPIs. Benchmarking the Company's performance against industry practices and identifying initiatives to reduce environmental impacts and improve climate resilience. Identifying, assessing and documenting climate-related risks and opportunities.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☑ Chief Operating Officer (COO)

(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

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 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:

- ☒ Other, please specify :Executive Director

(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 provides management-level oversight of ARE&M's sustainability programme, including its strategic direction, implementation, performance and effectiveness. The Executive Director serves as the Chair of the Committee, while the Chief Sustainability Officer (CSO) serves as the Convener and leads the monthly Sustainability Committee meetings. The CSO is also a member of the Growth Committee (GROCOM), a senior leadership forum comprising

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Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Operating Officer (COO)

(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

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 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:

- ☒ Other, please specify :Executive Director

(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 provides management-level oversight of ARE&M's sustainability programme, including its strategic direction, implementation, performance and effectiveness. The Executive Director serves as the Chair of the Committee, while the Chief Sustainability Officer (CSO) serves as the Convener and leads the monthly Sustainability Committee meetings. The CSO is also a member of the Growth Committee (GROCOM), a senior leadership forum comprising Business Heads, Group Function Heads and senior leaders across the Group. GROCOM reviews and approves key Group-level policies, including those relating to sustainability and climate change, and monitors the progress of strategic and priority projects across the Group. This governance structure facilitates the integration of

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Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Procurement Officer (CPO)

(4.3.1.2) Environmental responsibilities of this position

Engagement

- ☒ 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
- ☒ Setting corporate environmental policies and/or commitments

Strategy and financial planning

- ☒ Developing a business strategy which considers environmental issues
- ☒ Implementing the business strategy 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:

- ☒ Other, please specify :Executive Director

(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 provides management-level oversight of ARE&M's sustainability programme, including its strategic direction, implementation, performance and effectiveness. The Executive Director serves as the Chair of the Committee, while the Chief Sustainability Officer (CSO) serves as the Convener and leads the monthly Sustainability Committee meetings. The CSO is also a member of the Growth Committee (GROCOM), a senior leadership forum comprising Business Heads, Group Function Heads and senior leaders across the Group. GROCOM reviews and approves key Group-level policies, including those relating to sustainability and climate change, and monitors the progress of strategic and priority projects across the Group. This governance structure facilitates the integration of sustainability and climate-related considerations into business and operational decision-making. The Sustainability Committee's key responsibilities include: Reviewing and assessing Company policies, strategies and processes. Identifying and evaluating opportunities to balance business priorities with environmental and sustainability outcomes. Building organizational capacity and awareness on sustainability and climate change through training, engagement and knowledge-sharing initiatives. Developing, recommending and overseeing implementation of strategies to address environmental and climate-related matters, including GHG emissions, energy consumption, renewable energy transition, resource conservation, pollution prevention, recycling and sustainable infrastructure and facility design. Monitoring and evaluating the effectiveness of sustainability and climate-related programs against defined objectives and KPIs. Benchmarking the Company's performance against industry practices and identifying initiatives to reduce environmental impacts and improve climate resilience. Identifying, assessing and documenting climate-related risks and opportunities.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Procurement Officer (CPO)

(4.3.1.2) Environmental responsibilities of this position

Engagement

- ☒ 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
- ☒ Setting corporate environmental policies and/or commitments

Strategy and financial planning

- ☒ Developing a business strategy which considers environmental issues
- ☒ Implementing the business strategy 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:

- ☒ Other, please specify :Executive Director

(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 provides management-level oversight of ARE&M's sustainability programme, including its strategic direction, implementation, performance and effectiveness. The Executive Director serves as the Chair of the Committee, while the Chief Sustainability Officer (CSO) serves as the Convener and leads the monthly Sustainability Committee meetings. The CSO is also a member of the Growth Committee (GROCOM), a senior leadership forum comprising Business Heads, Group Function Heads and senior leaders across the Group. GROCOM reviews and approves key Group-level policies, including those relating to sustainability and climate change, and monitors the progress of strategic and priority projects across the Group. This governance structure facilitates the integration of sustainability and climate-related considerations into business and operational decision-making. The Sustainability Committee's key responsibilities include: Reviewing and assessing Company policies, strategies and processes. Identifying and evaluating opportunities to balance business priorities with environmental and sustainability outcomes. Building organizational capacity and awareness on sustainability and climate change through training, engagement and knowledge-sharing initiatives. Developing, recommending and overseeing implementation of strategies to address environmental and climate-related matters, including GHG emissions, energy consumption, renewable energy transition, resource conservation, pollution prevention, recycling and sustainable infrastructure and facility design. Monitoring and evaluating the effectiveness of sustainability and climate-related programs against defined objectives and KPIs. Benchmarking the Company's performance against industry practices and identifying initiatives to reduce environmental impacts and improve climate resilience. Identifying, assessing and documenting climate-related risks and opportunities.

[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

5

(4.5.3) Please explain

ARE&M incorporates environmental and sustainability considerations into its performance management framework. Relevant environmental and climate-related objectives are assigned to responsible senior leadership and functional teams, and progress against defined targets is periodically reviewed through the Company's sustainability governance structure. The Executive Director (ED), who is a member of the Board of Directors and Chair of the Sustainability Committee, provides leadership and oversight on the Company's key environmental and climate-related priorities. The Sustainability Committee reviews progress against identified environmental objectives and monitors the performance of relevant initiatives. Where applicable, achievement against defined environmental and sustainability

objectives forms part of the performance evaluation process and contributes to performance-linked monetary incentives for relevant employees and leadership personnel.

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

5

(4.5.3) Please explain

ARE&M incorporates environmental and sustainability considerations into its performance management framework. Relevant environmental and climate-related objectives are assigned to responsible senior leadership and functional teams, and progress against defined targets is periodically reviewed through the Company's sustainability governance structure. The Executive Director (ED), who is a member of the Board of Directors and Chair of the Sustainability Committee, provides leadership and oversight on the Company's key environmental and climate-related priorities. The Sustainability Committee reviews progress against identified environmental objectives and monitors the performance of relevant initiatives. Where applicable, achievement against defined environmental and sustainability objectives forms part of the performance evaluation process and contributes to performance-linked monetary incentives for relevant employees and leadership personnel.

[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:

- ☒ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

All members of the Corporate Executive Committee (EXCOM) and Sustainability Committee, including the Chairman, Executive Directors, President, COO, CSO, CTO, CMOs, CFO, Company Secretary, Business HR Heads, Quality & Process Control Head, Supply Chain Management Head and Technology Head, have their annual bonus and performance-linked incentives aligned with the Company's Balanced Scorecard (BSC) performance management system. A key component of the Balanced Scorecard is the Sustainability Index, which incorporates measurable sustainability and environmental objectives. These objectives include, among others, GHG emissions reduction, reduction in water consumption intensity, improvement in safety performance, waste management, implementation of sustainability and safety standards, ESG data and analytics, sustainability capability building and sustainability performance recognition. The Sustainability Index establishes specific targets and performance indicators for the relevant sustainability priorities. Performance against these targets is monitored during the year and reviewed at the end of the financial year through a cross-functional assessment of target achievement. The level of achievement against the Balanced Scorecard, including the Sustainability Index, is subsequently considered in determining the applicable bonus and performance-linked incentive payout. This mechanism creates a direct link between management remuneration and measurable sustainability and environmental performance, strengthening accountability for achieving the Company's environmental objectives and integrating sustainability outcomes into senior leadership performance management and decision-making.

(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 and climate-related objectives into the performance incentive framework, ARE&M aligns individual and leadership performance with the Company's broader sustainability goals. This encourages decision-makers to consider Environmental, Social and Governance (ESG) factors alongside traditional business objectives, including profitability, growth, operational efficiency and long-term value creation. Key climate action goals and environmental targets are incorporated into the Sustainability Index, which forms an integral component of the Company's Balanced Scorecard. These targets cover relevant areas such as GHG emissions reduction, renewable energy adoption, water-use efficiency, waste management, safety performance and other defined sustainability priorities. Progress against these targets is monitored and reviewed monthly through the Sustainability Committee, enabling timely identification of performance gaps, corrective actions and opportunities for improvement. Performance against the Sustainability Index is subsequently considered as part of the annual performance assessment and determination of applicable performance-linked incentives. This approach strengthens accountability for environmental and climate performance and ensures that sustainability considerations are embedded in management decision-making. The integration of sustainability objectives into the incentive framework, together with regular monitoring and review, has contributed to continued improvements in ARE&M's environmental performance, climate action and overall sustainability.

outcomes. Refer page 62 to 65 of Integrated report FY2025-26.

<https://amararajaeandm.com/Files/AnnualGeneralMeetingFiles/2023/ARE&M%20Integrated%20Annual%20Report%20FY26.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:

- ☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

All members of the Corporate Executive Committee (EXCOM) and Sustainability Committee, including the Chairman, Executive Directors, President, COO, CSO, CTO, CMOs, CFO, Company Secretary, Business HR Heads, Quality & Process Control Head, Supply Chain Management Head and Technology Head, have their annual bonus and performance-linked incentives aligned with the Company's Balanced Scorecard (BSC) performance management system. A key component of the Balanced Scorecard is the Sustainability Index, which incorporates measurable sustainability and environmental objectives. These objectives include, among others, GHG emissions reduction, reduction in water consumption intensity, improvement in safety performance, waste management, implementation of sustainability and safety standards, ESG data and analytics, sustainability capability building and sustainability performance recognition. The Sustainability Index establishes specific targets and performance indicators for the relevant sustainability priorities. Performance against these targets is monitored during the year and reviewed at the end of the financial year through a cross-functional assessment of target achievement. The level of achievement against the Balanced Scorecard, including the Sustainability Index, is subsequently considered in determining the applicable bonus and performance-linked incentive payout. This mechanism creates a direct link between management remuneration and measurable sustainability and environmental performance, strengthening accountability for achieving the Company's environmental objectives and integrating sustainability outcomes into senior leadership performance management and decision-making.

(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 and climate-related objectives into the performance incentive framework, ARE&M aligns individual and leadership performance with the Company's broader sustainability goals. This encourages decision-makers to consider Environmental, Social and Governance (ESG) factors alongside traditional business objectives, including profitability, growth, operational efficiency and long-term value creation. Key climate action goals and environmental targets are incorporated into the Sustainability Index, which forms an integral component of the Company's Balanced Scorecard. These targets cover relevant areas such as

GHG emissions reduction, renewable energy adoption, water-use efficiency, waste management, safety performance and other defined sustainability priorities. Progress against these targets is monitored and reviewed monthly through the Sustainability Committee, enabling timely identification of performance gaps, corrective actions and opportunities for improvement. Performance against the Sustainability Index is subsequently considered as part of the annual performance assessment and determination of applicable performance-linked incentives. This approach strengthens accountability for environmental and climate performance and ensures that sustainability considerations are embedded in management decision-making. The integration of sustainability objectives into the incentive framework, together with regular monitoring and review, has contributed to continued improvements in ARE&M’s environmental performance, climate action and overall sustainability outcomes. Refer page 62 to 65 of Integrated report FY2025-26.
<https://amararajaeandm.com/Files/AnnualGeneralMeetingFiles/2023/ARE&M%20Integrated%20Annual%20Report%20FY26.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 principles are integrated into ARE&M's business and operational processes, with a focus on environmental stewardship, responsible resource management, climate action and social responsibility. Key areas covered under ARE&M's Environmental Sustainability Policy include: Climate change mitigation and adaptation, including actions to reduce GHG emissions and enhance climate resilience; Energy conservation and efficiency, including the transition towards renewable energy; Responsible resource management and conservation to improve resource efficiency and reduce environmental impacts; Circular economy practices, including waste reduction, reuse, recycling and recovery of resources; Prevention and control of air and water pollution through appropriate management practices and monitoring mechanisms; Water conservation and wastewater management, including measures to improve water-use efficiency and responsible treatment and disposal of wastewater; and Biodiversity management and conservation, with measures to minimize potential impacts on ecosystems and promote responsible management of natural resources. https://amararajaeandm.com/images/certificates/ARE&MEnvironmentalSustainabilityPolicy_1.pdf
<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&M Environmental Sustainability Policy.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

☒ CEO Water Mandate

☒ Science-Based Targets Initiative (SBTi)

☒ UN Global Compact

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

ARE&M has committed to science-based climate targets through the Science Based Targets initiative (SBTi), and its Net Zero Plan has been aligned with the SBTi framework and a 1.5°C pathway, reinforcing the Company's commitment to ambitious and science-aligned GHG emissions reduction. The Company is also a signatory to the United Nations Global Compact (UNGC) and undertakes human rights due diligence with reference to the UNGC principles and applicable frameworks. In addition, ARE&M is a signatory to the WASH Pledge, demonstrating its commitment to improving access to Water, Sanitation and Hygiene (WASH) and promoting responsible water and sanitation practices across its operations. These commitments reinforce the Company's broader approach to climate action, responsible resource management, human rights and sustainable development.

[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

Yes

☒ 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

ARE&M SBTi Commitment letter.pdf

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

Select from:

☒ No, neither my organization or the intermediary organization we engage through is registered

(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 Limited (ARE&M) has established a structured approach to align its external engagement with suppliers and value-chain partners with the Company's environmental commitments, climate strategy and transition plan. ARE&M collects GHG emissions inventory data from key raw material suppliers, including primary lead suppliers such as Hindustan Zinc Limited and Korea Zinc Limited, and secondary lead suppliers such as Nile, Pondy Oxides and Chemicals Limited, Pilot Industries Limited, Powertreck Industries, Gravita India Limited and Aardee Industries. This engagement improves visibility of value-chain emissions and strengthens the Company's understanding of the carbon footprint associated with key raw materials. To strengthen supplier capabilities, ARE&M conducts training and awareness programmes covering ESG, climate change and environmental management. Suppliers are encouraged to establish GHG reduction targets, monitor performance, improve energy efficiency, increase renewable energy adoption and implement emission reduction initiatives. Monthly data collection and review

meetings are conducted with identified suppliers to monitor GHG data quality, track progress against emission reduction initiatives, identify gaps and share improvement opportunities. ARE&M also undertakes annual site assessments at selected supplier locations to validate GHG data collection and reporting processes and identify opportunities to strengthen environmental management and emissions monitoring. During the reporting year, ARE&M hosted its second Supplier Sustainability Summit, focusing on supplier ESG engagement, ESG MIS implementation, sustainability target setting, site assessments and closure of key observations. The Summit also provided a platform to communicate ARE&M's sustainability and climate expectations, share best practices, build supplier capabilities and recognize suppliers contributing to the Company's sustainability objectives. ARE&M also extended its external engagement beyond upstream suppliers by engaging with downstream franchisees and warehousing partners during the year. Engagements included site visits, sustainability assessments and capability-building programs focused on sustainability, climate change and responsible environmental practices. These interactions were aimed at improving awareness, strengthening sustainability practices across the value chain and supporting partners in identifying opportunities for improvements.

[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

The Confederation of Indian Industry (CII) plays an important role in advancing sustainability across Indian industry through capacity building, training, consulting, advisory services and research for businesses and government institutions in India and overseas. Its membership base spans organizations across the public and private sectors, including large, medium and small enterprises, start-ups, government departments, financial and educational institutions, and NGOs. As an active member of CII, ARE&M engages with the association to strengthen its sustainability and climate-related capabilities and practices. The engagement provides access to industry knowledge, emerging practices, expert insights and opportunities for benchmarking and collaboration. Through CII platforms and programmes, ARE&M engages on areas including sustainability leadership and strategy, identification and adoption of clean technologies, energy efficiency, environmental performance, resource efficiency and implementation of world-class sustainability practices. These engagements support ARE&M in identifying relevant industry trends and solutions, enhancing internal capabilities, and integrating leading practices into its sustainability and climate strategy. ARE&M also leverages CII's industry networks and knowledge-sharing platforms to engage with peers, experts and other stakeholders on emerging environmental and sustainability challenges and opportunities. This helps the Company continuously strengthen its approach to climate action, energy transition, environmental management and business excellence, while contributing to broader industry efforts towards sustainable development.

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

391000

(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)

1306500

(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 3

(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

- ☒ Other trade association in Asia and Pacific, please specify :India Energy Storage Alliance (IESA)

(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

India Energy Storage Alliance (IESA) Membership: Amara Raja Energy & Mobility is a Leadership Circle Member of the India Energy Storage Alliance (IESA), a leading industry platform focused on advanced energy storage, electric mobility, green hydrogen and clean-energy technologies.

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

0

(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 4

(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

World Economic Forum (WEF) Membership: Amara Raja Group is a member of the World Economic Forum, providing access to a global platform for collaboration among business, government and other stakeholders on critical economic, environmental and societal challenges. Through its WEF engagement, the Group participates in discussions and knowledge-sharing on energy transition, climate action, sustainable mobility, circular economy and resilient supply chains.

(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

Through its WEF engagement, the company participates in discussions and knowledge-sharing on energy transition, climate action, sustainable mobility, circular economy and resilient supply chains. The engagement supports Amara Raja's sustainability strategy by enabling benchmarking, access to emerging practices and collaboration on solutions that can accelerate decarbonisation and the transition towards a low-carbon economy. Amara Raja's Chairman, Mr. Jayadev Galla, represents the Group at the WEF.

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

15425184

(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

(4.12.1.2) Is your publication in line with a standard or framework?

Select from:

☒ Yes

(4.12.1.3) Standard or framework the publication is in line with

Select all that apply

☒ GRI

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

(4.12.1.4) Environmental issues covered in publication

Select all that apply

☒ Climate change

☒ Water

☒ Biodiversity

(4.12.1.5) Status of the publication

Select from:

☒ Complete

(4.12.1.6) Content elements

Select all that apply

☒ Governance

☒ Risks & Opportunities

☒ Water-related targets

☒ Value chain engagement

☒ Dependencies & Impacts

☒ Climate-related targets

☒ Water accounting figures

☒ Greenhouse gas emissions figures

☒ Content of environmental policies

(4.12.1.7) Page/section reference

Pages 54-145 of the Integrated Report covers all ESG aspects of ARE&M.

(4.12.1.8) Attach the relevant publication

ARE&M Integrated Report Final FY2026.pdf

(4.12.1.9) Comment

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 envisions a rapid and coordinated global transition to net-zero CO₂ emissions by 2050, with advanced economies expected to achieve net zero earlier. The pathway is driven by accelerated deployment of clean energy technologies, including solar PV, wind, electric mobility, hydrogen, and carbon capture, utilization and storage (CCUS), supported by robust policy frameworks and international cooperation. It assumes no new unabated fossil fuel projects and a progressive phase-out of existing coal- and oil-based infrastructure. Key uncertainties include the pace of technological innovation, commercial readiness of emerging technologies, geopolitical developments, and the availability of critical minerals. The scenario also assumes significant behavioural shifts, increased investment in clean energy research and development, and universal access to energy by 2030. Potential constraints include clean technology and critical mineral supply-chain bottlenecks, uneven policy implementation across regions, and the need for greater financial support for emerging economies. Overall, the pathway is highly dependent on coordinated global action and timely investments. Ineffective or disorderly transitions could increase the risk of stranded assets, energy price volatility, and disruptions across energy markets.

(5.1.1.11) Rationale for choice of scenario

The IEA NZE 2050 scenario was selected for its comprehensive, science-based pathway aligned with the Paris Agreement objective of limiting global warming to 1.5°C. As an internationally recognized framework, it provides a clear and credible transition pathway to net-zero emissions by 2050, supported by sector-specific decarbonization strategies, technology pathways, and energy transition assumptions. The scenario is particularly relevant to our organization as it reflects the level of ambition required to address climate-related risks and is aligned with evolving regulatory expectations, investor priorities, and stakeholder demands for credible climate action. It also supports long-term strategic planning by providing insights into energy transition trends, technological innovation, policy developments, and changing market dynamics across sectors and geographies. Adopting the IEA NZE 2050 scenario enables us to benchmark our climate strategy against globally recognized best practices, strengthen the resilience of our business, and align our decarbonization efforts with the broader transition towards a sustainable, low-carbon economy.

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-related risks are an increasingly critical global challenge, with floods, droughts, and water-borne diseases contributing significantly to public health and socioeconomic vulnerabilities. Climate change is further intensifying these risks through changes in precipitation patterns, increasing the frequency and severity of extreme weather events, altering water availability, accelerating glacial melt, and contributing to sea-level rise. Reliable access to clean and sufficient water is essential for human health, industrial operations, agriculture, and energy production. Consequently, water-related risks can have significant implications for communities, ecosystems, and businesses. Effective management of these risks requires reliable, transparent, and publicly available data to support informed decision-making. The World Resources Institute's Aqueduct tools use open-source, peer-reviewed data to assess and map key water risks, including water stress, floods, and droughts. In addition to its analytical tools, the Aqueduct team collaborates with companies, governments, and research organizations through the Aqueduct Alliance to promote best practices in water resource management and support sustainable growth in an increasingly 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 influence of the scenario analysis on the selected business processes

Emerging carbon pricing mechanisms and climate-related regulations may increase the cost of imported raw materials, create supply chain disruptions, and affect ARE&M's competitiveness and market share in emerging markets. Under a business-as-usual scenario without additional climate mitigation measures, ARE&M's Scope 1 and Scope 2 emissions are projected to reach approximately 460,965 tCO₂e by 2027. Based on assumed carbon prices of up to USD 85/tCO₂e in international markets and INR 2,000/tCO₂e in the domestic market, the potential financial impact could be approximately INR 1,524 million annually by 2027. This reinforces the need to accelerate decarbonization initiatives and reduce exposure to future carbon pricing. Flooding has been identified as a high-impact acute physical climate risk through scenario analysis using the World Resources Institute flood risk assessment tool and the World Bank Knowledge Exchange Portal. The analysis indicates that the number of extreme rainfall days could increase to approximately 5–6 days per year, with such events potentially occurring once every three to five years. Considering potential production disruptions, plant shutdowns, and impacts across the value chain, the associated financial impact has been estimated at approximately INR 2,750 million. ARE&M is therefore evaluating and implementing appropriate adaptation and resilience measures to minimise operational disruption, protect assets, and strengthen business continuity. Chronic physical climate risks may also increase operating costs through higher HVAC requirements, reduced equipment efficiency, increased raw material costs, and climate-related employee absenteeism. The financial impact assessment considers the following assumptions: A 2% reduction in overall business productivity, a 3–5% increase in HVAC costs, a 5% reduction in the service life of electrical motor winding insulation, A 2.5% increase in raw material costs, approximately 3% increase in worker absenteeism, and a 5% reduction in fuel economy. Based on these assumptions, the potential financial impact of chronic physical risks has been estimated at approximately INR 4,040 million. These assessments are being used to inform proactive risk mitigation, operational resilience, and climate adaptation strategies. At the same time, increasing customer expectations for credible carbon reduction targets and greater renewable energy adoption represent an opportunity for ARE&M. Customers are placing greater emphasis on the environmental performance and climate resilience of their suppliers. In response, ARE&M is increasing the integration of renewable energy into its operations and advancing its emissions reduction initiatives in alignment with its climate strategy. These actions are expected to reduce regulatory and transition risks while supporting operational efficiency, innovation, competitiveness, and stronger stakeholder relationships.

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 influence of the scenario analysis on the selected business processes

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 have set up a battery recycling plant with an installed 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.

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

Select from:

☒ We have a different feedback mechanism in place

(5.2.11) 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 (more than 90% of the scope 3 emissions) are collected every month and the same are 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 board meetings & 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.

(5.2.12) Frequency of feedback collection

Select from:

☒ More frequently than annually

(5.2.13) 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 0.71 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.

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

We are making steady progress towards the implementation of our comprehensive climate transition plan, guided by our commitment to accelerating responsibly and embedding sustainability across our business operations and value chain. Our transition strategy is supported by clearly defined long-term goals, including achieving Net Zero emissions, maintaining a water-positive position, and progressing towards zero waste to landfill. As part of our decarbonization pathway, we are accelerating the adoption of renewable energy, improving energy efficiency, and strengthening the monitoring of energy and emissions performance across our operations. During the reporting year, renewable energy accounted for 21.82% of our total energy consumption, contributing to the reduction of our dependence on conventional energy sources and supporting the decarbonization of our Scope 2 emissions. These initiatives represent continued progress against our transition plan and are complemented by ongoing efforts to identify additional opportunities for renewable energy adoption, operational efficiency, and emissions reduction. Our transition plan is further supported by initiatives focused on resource efficiency, circularity, water stewardship, and waste management. By integrating these measures into operational and strategic decision-making, we aim to progressively reduce our environmental footprint, enhance climate resilience, and remain aligned with our long-term Net Zero ambition.

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

ARE&M TCFD Report 2024.pdf

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

Select all that apply

- ☒ Plastics
- ☒ Water

(5.2.17) 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 88.27% 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 8.07%, and the target for FY2027 is 9.0%. During the year ARE&M initiated trials to replace virgin plastic packaging for industrial batteries with compostable alternatives, demonstrating the potential to significantly reduce conventional plastic consumption across battery packaging. 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.

(5.2.18) Adaptation-specific objectives included within your climate transition plan

Select from:

☒ Yes

(5.2.19) Describe the adaptation objectives included in your climate transition plan or standalone adaptation plan

ARE&M has incorporated climate adaptation and resilience objectives into its climate strategy based on the physical risks identified through TCFD scenario analysis. Key objectives include: Enhance flood resilience and business continuity: Strengthen resilience of operations in flood-prone locations through protective infrastructure, improved drainage systems and flood-prevention measures. The Company has considered investment of at least 50% of the estimated INR 2,750 million financial impact (INR 1,375 million) towards mitigation and resilience measures. Reduce exposure to heat stress: Improve workplace thermal comfort and operational resilience by reducing heat sources, optimizing ventilation and HVAC systems, improving employee wellbeing, and transitioning to energy-efficient motors. The Company has considered investment of at least 50% of the estimated INR 4,040 million climate-related impact towards relevant mitigation and adaptation measures. Strengthen water resilience: Monitor climate-related water risks and improve water-use efficiency, reuse and conservation measures to enhance resilience to potential future water scarcity. Integrate climate resilience into business continuity: Incorporate outcomes of climate scenario analysis into business continuity and business planning, with periodic assessment of physical climate risks, financial impacts and required adaptation investments. These objectives are supported by ongoing monitoring of meteorological parameters, including temperature and precipitation, and are overseen through the Company's Sustainability Committee and senior management governance structure.

[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

- ☒ Physical risks
- ☒ Transition 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 transition is driving structural changes across the battery and energy-storage sector, increasing demand for low-carbon products, cleaner manufacturing, responsible sourcing and circular business models. ARE&M is responding by integrating climate considerations into its business strategy, technology investments and value-chain practices. Key strategic priorities include: Sustainable and responsible sourcing: ARE&M is increasing the use of recycled materials as part of its responsible sourcing and resource-efficiency strategy, reducing dependence on virgin raw materials and supporting circularity in the battery value chain. In the reporting year, 87% of lead and 8% of post-consumer recycled polypropylene co-polymer (PPCP) used as input materials were sourced from recycled sources. The Company is also strengthening responsible and traceable sourcing practices and engaging suppliers on environmental and ESG performance. Circular economy and closed-loop recycling: ARE&M is strengthening its circular economy model through Amara Raja Circular Solutions Private Limited (ARCSPL), Cheyyar, which focuses on battery recycling and recovery of valuable materials from end-of-life lead-acid batteries. The facility supports the Company's recycling-first approach by recovering materials for reintegration into the battery value chain, thereby reducing dependence on virgin resources, minimizing waste and supporting resource efficiency and

material circularity. This closed-loop approach also helps address the growing volume of end-of-life batteries associated with the expansion of the energy-storage market. Cleaner and energy-efficient manufacturing: Continuously improving energy efficiency and investing in cleaner technologies to reduce operational emissions and enhance manufacturing resilience. Advanced Cell Technologies: ARE&M established ARACT in Telangana to develop next-generation lithium-ion battery technologies. ARACT is developing a Lithium Cell Gigafactory and has an operational Battery Pack Assembly Plant at Divitipally, Telangana, supporting growing demand for EVs and renewable energy storage. Phase 1 of the battery pack plant, with 1.5 GWh capacity against an eventual planned capacity of 5 GWh, has been inaugurated, with commercial supplies of 2- and 3-wheeler battery packs commenced. In parallel, ARACT is pursuing BESS capabilities, positioning the business to support the integration of renewable energy, grid flexibility and reliable energy storage. Water resilience and stewardship: Recognizing water availability as both an operational dependency and climate-related risk, ARE&M has implemented Zero Liquid Discharge (ZLD) systems across its manufacturing locations, enabling treated effluent to be recycled and reducing freshwater dependence. Recharge pits and pond restoration initiatives further support groundwater replenishment and community water availability. These measures have contributed to a water-positive ratio of 11.94x.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

- ☒ Physical risks
- ☒ Transition 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

ARE&M's strategy addresses climate risks and opportunities across its value chain, focusing on Scope 3 GHG emissions. Over 80% of scope3 emissions stem from purchased goods, with recycled lead being the most sourced material. While primary suppliers advance towards net zero, secondary lead suppliers still rely on fossil fuels, generating higher emissions. ARE&M is engaging with 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. The plant aims to become a key part of ARE&M's supply chain, contributing significantly to our lead and alloy needs with 1.5 Lakh MT capacity. 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 second Supplier Sustainability Summit reflecting three 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. During the reporting year, ARE&M strengthened its engagement with downstream franchise partners to integrate sustainability and climate considerations across its downstream value chain. The Company engaged franchisees through its Franchise Sustainability Manual, which provides guidance across key sustainability areas including energy and emissions, water, waste, resource efficiency and responsible business practices. As part of the engagement, franchisees were sensitized to improve the collection and reporting of environmental data, including energy consumption and other relevant sustainability parameters. The energy-related data from franchise operations is also considered in the Company's Scope 3 emissions assessment, supporting improved visibility of downstream emissions and identification of opportunities for emissions reduction.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

- ☒ Physical risks
- ☒ Transition 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

Environmental risks and opportunities are increasingly shaping ARE&M's R&D strategy, with a focus on improving resource efficiency, reducing energy intensity, enhancing product performance and developing technologies aligned with the transition to a low-carbon economy. The Company's materiality assessment identifies GHG Emission Management and Climate Change, Resource Efficiency and Circularity, Product Stewardship, and Innovation & R&D as key areas influencing long-term value creation. In response, R&D has focused on energy-efficient manufacturing processes, including optimisation of oven cycle times and assembly operations for Home UPS batteries, energy-efficient assembly processes for two-wheeler batteries, and improved formation processes for automotive batteries. R&D initiatives are also aimed at improving battery performance, durability and state-of-charge performance, thereby supporting resource and energy efficiency over the product lifecycle. Water availability and water-use efficiency are also considered in the development and optimization of products and processes. R&D efforts seek to improve

process efficiency and reduce resource consumption, complementing operational measures such as water recycling and Zero Liquid Discharge. Resource scarcity and raw-material supply risks have further influenced R&D towards material optimisation and circularity, including the development of advanced lead-alloy systems and continued R&D on advanced lead-acid and alternate battery chemistries. The Integrated Report specifically identifies R&D focused on lead optimisation and increased use of recycled lead as strategic responses to resource-efficiency and circularity risks. The transition towards electrification and renewable energy has also accelerated ARE&M's investment in next-generation battery technologies. Through its e+ Energy Labs and new-energy technology roadmap, the Company is developing LFP and NMC platforms while progressing work on LMFP and sodium-ion chemistries, advanced cylindrical and prismatic cells, and energy-storage applications. During FY2025–26, 5.3Ah and 5.6Ah 21700 NMC cylindrical cells and an LFP-graphite 21700 design were developed, while modelling and cell-performance analytics capabilities were initiated. These R&D investments are intended to enable higher-performance, energy-efficient and more sustainable battery solutions for EV and Energy Storage System (ESS) applications, while reducing exposure to resource constraints and positioning ARE&M to capture opportunities arising from the global transition towards cleaner mobility and renewable-energy integration. The Company's long-term Giga Corridor roadmap, including cell manufacturing, low-voltage packs and a planned 10 GWh BESS manufacturing facility, further reflects this strategic shift.

Operations

(5.3.1.1) Effect type

Select all that apply

- ☒ Physical risks
- ☒ Transition 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 36% 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

- ☒ Physical risks
- ☒ Transition 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 integrated into ARE&M’s financial planning, capital allocation and long-term business strategy. The Company considers the potential financial implications of climate and other environmental risks, including regulatory changes, resource availability, energy costs, physical climate risks and the transition towards a low-carbon economy, while evaluating corresponding business opportunities. ARE&M is progressively directing investments towards renewable energy, energy efficiency, resource conservation, circular economy initiatives and innovation in clean and low-carbon technologies. Capital expenditure and operating investments are assessed in the context of their contribution to the Company’s sustainability objectives, including its Net Zero ambition, while maintaining alignment with business growth, financial viability and expected returns. Environmental considerations are incorporated into business and investment decisions to support resilience against emerging physical and transition risks and to identify opportunities arising from the evolving global energy and mobility landscape. The Company continues to strengthen its approach by aligning ESG priorities with financial projections, risk management processes and strategic investment plans. This integrated approach enables ARE&M to pursue sustainable and financially resilient growth, strengthen preparedness for evolving regulatory and market expectations, improve resource and energy efficiency, and capture opportunities associated with the transition to cleaner energy and mobility solutions. It also supports compliance with applicable environmental requirements while contributing to the achievement of both short-term operational priorities and long-term sustainability goals.

[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)

20080000

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

0.2

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

10

(5.4.1.9) Percentage share of selected financial metric planned to align in 2035 (%)

10

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

ARE&M is investing in a diversified portfolio of emerging battery technologies, energy management systems and advanced energy-storage solutions, while continuing to expand and improve its lead-acid battery capabilities. These investments are intended to support the transition towards lower-carbon energy and mobility solutions, strengthen technological competitiveness and create long-term business opportunities in the evolving energy-storage market. The Company is strengthening its Research & Development capabilities across Energy and Mobility applications, with ongoing investments in advanced lead-acid technologies, alternate battery chemistries and process innovations. R&D initiatives also focus on optimising lead utilisation and improving material efficiency in battery manufacturing. Maximising the use of recycled lead supports resource conservation, reduces dependence on virgin raw materials and strengthens the Company's circular economy approach. ARE&M is also investing in lithium-ion cell manufacturing through its Giga factory initiative and supporting technology start-ups to access and develop capabilities relevant to its New Energy business. In parallel, the Group is strengthening its closed-loop material strategy through investment in a greenfield battery recycling facility in Tamil Nadu. The facility is expected to contribute approximately 25–30% of the overall raw material requirements, reducing exposure to virgin material supply and supporting greater resource security. Further, Amara Raja Power Systems, a wholly owned subsidiary, is developing solutions including industrial chargers, integrated power systems, EV chargers for 2W and 3W applications and other energy-management technologies. Collectively, these investments support

ARE&M's transition towards a diversified, technology-led and circular energy and mobility business, while enabling the Company to capture opportunities arising from electrification, energy transition and increasing demand for sustainable energy-storage solutions.

[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

The Group is making strategic investments in low-carbon products and technologies across the Energy and Mobility value chain. Our investments extend beyond expanding our established lead-acid battery business and include emerging battery chemistries, lithium-ion cell manufacturing, advanced energy storage technologies, electric mobility and energy management solutions. A significant focus is on developing and commercializing lithium-ion battery technologies to support the growing demand for electric mobility and other low-carbon applications. The Group is investing in a giga-scale lithium-ion cell manufacturing facility and strengthening its research and development capabilities to develop advanced battery technologies and solutions for Energy and Mobility applications. We are also investing in technology start-ups to access emerging capabilities and accelerate innovation in the new-energy ecosystem. We are simultaneously advancing next-generation lead-acid and alternative-chemistry energy storage technologies, with R&D focused on improving battery performance, energy efficiency, resource utilization and lifecycle sustainability. These technologies provide energy-storage solutions that can support renewable energy integration, electrification and other applications associated with the transition to a low-carbon economy. Through Amara Raja Power Systems, a wholly owned subsidiary, the Group is also investing in low-carbon mobility and energy-management solutions, including EV chargers for two- and three-wheelers, industrial chargers, integrated power systems and other energy-management devices. These investments support the electrification of mobility and enable more efficient management and utilization of electrical energy. Our low-carbon product strategy is complemented by investments in battery recycling and circularity. The Group is investing in a greenfield battery recycling plant in Tamil Nadu, which is expected to cater to approximately 25–30% of the Group's overall raw material requirements at planned capacity. This investment will help establish a closed-loop battery value chain, increase the availability of recycled materials and reduce dependence on virgin raw materials. Through these investments, the Group is building capabilities across the full energy-storage ecosystem.

[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

66

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

69614187

(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.

[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)

471

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

5

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

-1.15

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

5

(5.9.5) Please explain

The increase in water-related operating expenditure (CAPEX) during the reporting year, which rose by approximately 471% compared to the previous year, is primarily attributable to the New Tubular Battery Division Plant water and wastewater treatment (ETP & STP) infrastructure. Looking ahead to the next reporting year, CAPEX is expected to remain at an elevated level due to our continued commitment to water stewardship. While Operational expenditure (OPEX) on water-related expenses like Maintenance of Raw water treatment plant, ETPs, STPs, consumables, part replacements etc. is anticipated to remain stable.

[Fixed row]

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

Carbon

(5.10.1) Use of internal pricing for this environmental externality

Select from:

☒ Yes

Water

(5.10.1) Use of internal pricing for this environmental externality

Select from:

☒ No, but we plan to in the next two years

(5.10.2) Primary reason for not pricing this environmental externality

Select from:

☒ Not an immediate strategic priority

(5.10.3) Explain why your organization does not price this environmental externality

ARE&M does not currently apply an internal price for water as an environmental externality in its financial planning or investment decisions. This is primarily because water-related costs are already reflected through statutory charges, water procurement and treatment costs, wastewater treatment and reuse, and investments in water-risk mitigation. Accordingly, the financial implications of water use are considered through operating and capital expenditure rather than through a separate internal water price. ARE&M recognises that the value of water extends beyond its direct cost, including water scarcity, ecosystem impacts, community dependence and potential future regulatory or physical risks. However, developing a meaningful internal water price would require location-specific assumptions on scarcity, catchment conditions, availability and competing demand. A uniform internal price could therefore inadequately reflect site-specific water risks. The Company instead focuses on direct water-risk management through Zero Liquid Discharge (ZLD), wastewater reuse, rainwater harvesting and groundwater recharge, water-efficiency initiatives, digital water monitoring and water-positive interventions. Water risks are assessed at facility and catchment levels and incorporated into operational and investment decisions where relevant. ARE&M will continue to evaluate the suitability of internal water valuation as water scarcity, regulatory requirements and the financial implications.

Other

(5.10.1) Use of internal pricing for this environmental externality

Select from:

☒ No, and we do not plan to in the next two years

[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 73831 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

35

(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. The se projects are audited by a third party as per the Indian Financial Reporting practices stipulated by Gol. 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 rule s 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	Select from:	Select all that apply

	Engaging with this stakeholder on environmental issues	Environmental issues covered
	☒ Yes	☒ 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:

☒ 76-99%

(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:

☒ 76-99%

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

31

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
- ☒ Impact on water availability
- ☒ Impact on pollution levels

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

- ☒ 76-99%

(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 31 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:

- ☒ 76-99%

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

31

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

☒ Dependence on ecosystem services/environmental assets

☒ Impact on plastic waste and pollution

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 76-99%

(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:

☒ 76-99%

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

31

[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 criticality of the material supplied, 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 prioritizes suppliers for engagement on water-related environmental issues through our Water Stewardship Program, which currently covers 31 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 prioritizes 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. As per our Sustainable Procurement Policy, suppliers are required to report key ESG performance indicators on a monthly basis through the Company's ESG software platform. The digital platform enables structured collection, consolidation and monitoring of supplier data, including Scope 1 and Scope 2 GHG emissions, water consumption, waste generation and target setting. This supports improved data quality, traceability and timely identification of sustainability performance gaps across the supply chain. Supplier sustainability performance is further strengthened through annual supplier audits, covering relevant environmental, social and safety parameters. In addition, various training and awareness programmes are conducted to engage suppliers, build their ESG capabilities and support continuous improvement. The combination of digital data collection, annual audits and supplier capacity-building initiatives enables ARE&M to strengthen supply-chain transparency and progressively improve supplier sustainability performance.

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. As per our Sustainable Procurement Policy, suppliers are required to report key ESG performance indicators on a monthly basis through the Company's ESG software platform. The digital platform enables structured collection, consolidation and monitoring of supplier data, including Scope 1 and Scope 2 GHG emissions, water consumption, waste generation and target setting. This supports improved data quality, traceability and timely identification of sustainability performance gaps across the supply chain. Supplier sustainability performance is further strengthened through annual supplier audits, covering relevant environmental, social and safety parameters. In addition, various training and awareness programmes are conducted to engage suppliers, build their ESG capabilities and support continuous improvement. The combination of digital data collection, annual audits and supplier capacity-building initiatives enables ARE&M to strengthen supply-chain transparency and progressively improve supplier sustainability performance.

[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:

☒ 76-99%

(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:

☒ 76-99%

(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:

- ☒ 76-99%

(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:

- ☒ 100%

(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:

- ☒ 76-99%

(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:

☒ 76-99%

(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:

☒ 76-99%

(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:

☒ 76-99%

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

Select from:

☒ 76-99%

(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:

- ☒ 76-99%

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

Select from:

- ☒ 76-99%

(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:

- ☒ 76-99%

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

Select from:

☒ 76-99%

(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

- ☒ Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- ☒ 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

(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

- ☒ Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- ☒ 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

(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:

☒ 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

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 as per SEBI norms

(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:

☒ 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 as per SEBI norms

(5.11.9.3) % of stakeholder type engaged

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.
[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:

☒ 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 climate-resilience of operations

(5.12.5) Details of initiative

We have made substantial investments in solar power generation 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

- ☒ Improved resource use and efficiency
- ☒ Lower price per unit
- ☒ Reduction of customers' operational emissions (customer scope 1 & 2)
- ☒ 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:

- ☒ Eaton Corporation

(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 climate-resilience of operations

(5.12.5) Details of initiative

We have made substantial investments in solar power generation 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

- ☒ Improved resource use and efficiency
- ☒ Lower price per unit
- ☒ Reduction of customers' operational emissions (customer scope 1 & 2)
- ☒ 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
	Select from: ☒ 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:

☒ Robert Bosch GmbH

(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

Change to supplier operations

☒ Increase climate-resilience of operations

(5.13.1.6) Details of initiative

We have made substantial investments in solar power generation 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.

(5.13.1.7) Benefits achieved

Select all that apply

☒ Improved resource use and efficiency

☒ Reduction of customers' operational emissions (customer scope 1 & 2)

☒ 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:

☒ Yes, emissions savings only

(5.13.1.9) Estimated savings in the reporting year in metric tons of CO₂e

73831

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

ARE&M measures the success of its renewable energy (RE) initiatives through the proportion of total electricity consumption sourced from renewable sources and the corresponding reduction in emissions associated with avoided grid electricity consumption. The Company tracks RE generation/procurement, installed RE capacity, renewable electricity consumption and the resulting RE share on an annual basis. During the reporting period, renewable energy contributed approximately 21–25% of the Company's electricity mix, supported by 67 MW of renewable energy capacity comprising off-site and rooftop installations. The effectiveness of these initiatives is assessed by comparing renewable electricity consumed with total electricity consumption and monitoring the resulting reduction in dependence on grid electricity. The estimated 73,831 tCO₂e of avoided emissions is calculated based on renewable electricity generated/consumed and the applicable grid emission factor that would otherwise have been associated with equivalent grid electricity consumption. Progress is monitored through electricity and renewable-energy consumption data, meter records and periodic internal reviews. The Company also tracks year-on-year changes in RE share and avoided emissions to assess progress towards its emissions-reduction and Net Zero objectives. Accordingly, success is measured through increased RE share, renewable energy capacity and consumption, reduced grid electricity dependence, and avoided emissions

(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:

☒ Eaton Corporation

(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

Change to supplier operations

☒ Increase climate-resilience of operations

(5.13.1.6) Details of initiative

We have made substantial investments in solar power generation 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.

(5.13.1.7) Benefits achieved

Select all that apply

☒ Improved resource use and efficiency

☒ Reduction of customers' operational emissions (customer scope 1 & 2)

☒ 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:

☒ Yes, emissions savings only

(5.13.1.9) Estimated savings in the reporting year in metric tons of CO₂e

73831

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

ARE&M measures the success of its renewable energy (RE) initiatives through the proportion of total electricity consumption sourced from renewable sources and the corresponding reduction in emissions associated with avoided grid electricity consumption. The Company tracks RE generation/procurement, installed RE capacity, renewable electricity consumption and the resulting RE share on an annual basis. During the reporting period, renewable energy contributed approximately 21–25% of the Company's electricity mix, supported by 67 MW of renewable energy capacity comprising off-site and rooftop installations. The effectiveness of these initiatives is assessed by comparing renewable electricity consumed with total electricity consumption and monitoring the resulting reduction in dependence on grid electricity. The estimated 73,831 tCO₂e of avoided emissions is calculated based on renewable electricity generated/consumed and the applicable grid emission factor that would otherwise have been associated with equivalent grid electricity consumption. Progress is monitored through electricity and renewable-energy consumption

data, meter records and periodic internal reviews. The Company also tracks year-on-year changes in RE share and avoided emissions to assess progress towards its emissions-reduction and Net Zero objectives. Accordingly, success is measured through increased RE share, renewable energy capacity and consumption, reduced grid electricity dependence, and avoided emissions

(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 FY2025-26. ARE&M's operational facilities located at Tirupati and Chittoor have been considered.

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 FY2025-26. ARE&M's operational facilities located at Tirupati and Chittoor have been considered.

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 FY2025-26. ARE&M's operational facilities located at Tirupati and Chittoor has been considered. All the facilities are registered under EPR regulations of the Plastic Waste Management Rules 2016, GoI.

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 FY2025-26. ARE&M's operational facilities located at Tirupati and Chittoor have been considered. 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 83576 saplings on-site and an additional 72750 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?

	Has there been a structural change?
	Select all that apply ☒ No

[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]

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

Select all that apply

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

(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 excluded from your disclosure of climate-related data?

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

03/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

267904

(7.5.3) Methodological details

Grid emission factors published by the Ministry of Energy, Gol 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

03/31/2022

(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

03/31/2022

(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)

1901

(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)

(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

03/31/2022

(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

03/31/2022

(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

03/31/2022

(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

03/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

(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

03/31/2022

(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

03/31/2022

(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

03/31/2022

(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

03/31/2022

(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)

7185

(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)

6816

(7.6.2) End date

03/31/2025

(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)

6604

(7.6.2) End date

03/31/2024

(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.

[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)

257927

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

257927

(7.7.4) Methodological details

The grid emission factor of 0.710 kg/kWh as published by the Ministry of Power, Gol has been considered.

Past year 1

(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

(7.7.3) End date

03/31/2025

(7.7.4) Methodological details

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

Past year 2

(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

03/31/2024

(7.7.4) Methodological details

*The grid emission factor of 0.715 kg/kWh as published by the Ministry of Power, Govt for the corresponding year 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)

381595

(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

10

(7.8.6) 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) Reason for this category not being relevant

Select from:

☒ Emissions estimated to be insignificant

(7.8.6) Please explain

Purchased goods account for more than 90% 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) Reason for this category not being relevant

Select from:

☒ Emissions estimated to be insignificant

(7.8.6) 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)

5731

(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

(7.8.6) 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)

2175

(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

(7.8.6) 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)

1066

(7.8.3) Emissions calculation methodology

Select all that apply

- ☒ Distance-based method
- ☒ Spend-based method

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

0

(7.8.6) 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)

2696

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Fuel-based method

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

0

(7.8.6) 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:

☒ Relevant, calculated

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

1019

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Asset-specific method

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

0

(7.8.6) Please explain

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

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

29126

(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

(7.8.6) 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) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) 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, calculated

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

2979

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Other, please specify :Product level LCA Methodology

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

0

(7.8.6) Please explain

Reported emissions under Use of Sold Products currently cover two automotive battery models assessed through product-level LCA methodology for FY26 and do not represent the full product portfolio. The assessment scope will be progressively expanded in subsequent reporting cycles.

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)

32640

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

☒ Other, please specify :Spend based

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

0

(7.8.6) 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:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

There are no assets owned by ARE&M which are leased to another party.

Franchises

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

677

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Franchise-specific method

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

(7.8.6) Please explain

Disclosure includes emissions from Franchises contributing to 1.57% of total revenue. The assessment scope will be progressively expanded in subsequent reporting cycles.

Investments**(7.8.1) Evaluation status**

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

Investments is not relevant to ARE&M, as the company's primary business activities are focused on energy storage, batteries, electric mobility and associated energy solutions, rather than investment or financing activities. ARE&M does not undertake investment activities as a core revenue-generating business or provide financing to companies/projects where associated financed emissions would constitute a significant source of its Scope 3 emissions.

Other (upstream)**(7.8.1) Evaluation status**

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

ARE&M does not have significant upstream activities or business arrangements that fall outside these defined Scope 3 categories and would consequently need to be reported under Category 14 – Other Upstream. The Company's business model is primarily focused on the manufacture and development of energy storage, batteries, electric mobility and energy solutions, with its material upstream emissions captured through the applicable Scope 3 categories.

Other (downstream)

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

ARE&M does not have significant downstream activities outside these defined Scope 3 categories that would constitute a material source of greenhouse gas emissions requiring separate reporting as "Other Downstream." The Company's downstream value chain primarily comprises the distribution, use and end-of-life management of its battery, energy storage, mobility and related products, with relevant emissions accounted for under the respective Scope 3 categories.
[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

03/31/2025

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

388559

(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)

6061

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

2007

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

1352

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

2497

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

619

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

20502

(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)

30265

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

0

(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 451864 tCO2e.

Past year 2

(7.8.1.1) End date

03/31/2024

(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)

(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)

0

(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)

(7.8.1.19) Comment

The total estimated scope 3 emissions are 405711 tCO₂e.

[Fixed row]

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

	Verification/assurance status
Scope 1	<i>Select from:</i> ☒ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	<i>Select from:</i> ☒ Third-party verification or assurance process in place
Scope 3	<i>Select from:</i> ☒ 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 Assurance Statement FY 2025-26 - GHG Inventorization.pdf

(7.9.1.5) Page/section reference

Page 1 to Page 4

(7.9.1.6) Relevant standard

Select all that apply

☒ ISAE 3410

(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 Assurance Statement FY 2025-26 - GHG Inventorization.pdf

(7.9.2.6) Page/ section reference

Page 1 to Page 4

(7.9.2.7) Relevant standard

Select all that apply

☒ ISAE 3410

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

(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 Assurance Statement FY 2025-26 - GHG Inventorization.pdf

(7.9.3.6) Page/section reference

(7.9.3.7) Relevant standard

Select all that apply

☒ ISAE 3410

(7.9.3.8) Proportion of selected emissions categories verified (%)

100

(7.9.3.9) Proportion of total reported scope 3 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)

6409

(7.10.1.2) Direction of change in emissions

Select from:

☒ Increased

(7.10.1.3) Emissions value (percentage)

2.7

(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. Our total renewable energy capacity is 67 MW. Because of the decrease in Renewable energy consumption (IEX Purchase reduction) by 5.78% which led to increase in grid electricity consumption. 6409 tonnes of CO2 increased due to change in renewable energy percentage which is 2.7% against FY 2025 GHG emissions.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

3800

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

1.6

(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 3800 tCO2e by different initiatives. Scope 1 & 2 emission for FY25 = 237581 tCO2e Percentage value reported= $3800/237580 = 1.6\%$

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)

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 output

(7.10.1.1) Change in emissions (metric tons CO2e)

24920

(7.10.1.2) Direction of change in emissions

Select from:

☒ Increased

(7.10.1.3) Emissions value (percentage)

10.5

(7.10.1.4) Please explain calculation

Scope 1 and 2 emissions increased by approximately 10.50% in absolute terms during the reporting year compared with the previous year, while emissions intensity increased by approximately 2.19%. The increase was primarily driven by higher production volumes at plants with relatively higher specific energy consumption,

along with changes in manufacturing processes. Key contributing factors included increased production activity at the Tubular Batteries Plant and process changes implemented at the Automotive Batteries Plant, which resulted in higher energy consumption and associated Scope 1 and 2 emissions during the reporting period. The increase in emissions is therefore primarily attributable to changes in production volumes, product mix and manufacturing processes, rather than a fundamental change in the Company's overall emissions management approach.

Change in methodology

(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 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:

☒ Decreased

(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)

6964

(7.11.1.4) % change in emissions in this category

1.79

(7.11.1.5) Please explain

The decrease in emissions in this category is mainly due to decrease in traded tubular batteries.

Upstream transportation and distribution

(7.11.1.1) Direction of change

Select from:

☒ Decreased

(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)

330

(7.11.1.4) % change in emissions in this category

5.44

(7.11.1.5) Please explain

The decrease in emissions in this category is mainly due to decrease in upstream material transportation through roads and route optimization initiatives. The emissions associated with transportation by sea has increased slightly as compared to last year. But the overall category of upstream transportation and distribution has seen a decrease 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)

168

(7.11.1.4) % change in emissions in this category

8.37

(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 0.47% of the total Scope 3 emissions.

Business travel

(7.11.1.1) Direction of change

Select from:

☒ Decreased

(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)

286

(7.11.1.4) % change in emissions in this category

21.15

(7.11.1.5) Please explain

There is a significant decrease in the emissions in this category due to reduction in business air travel.

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)

199

(7.11.1.4) % change in emissions in this category

7.96

(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 0.58% of the total Scope 3 emissions.

Upstream leased assets

(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)

400

(7.11.1.4) % change in emissions in this category

64.62

(7.11.1.5) Please explain

The increase in emissions of this category is mainly attributed to high electricity consumption at new Central Distribution Centre at Chittoor location.

Downstream 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)

8624

(7.11.1.4) % change in emissions in this category

42.06

(7.11.1.5) Please explain

The increase in emissions in this category was primarily driven by growth in sales volumes during the reporting year, which resulted in a corresponding increase in the quantity of products transported and distributed to customers.

Use of sold products

(7.11.1.1) Direction of change

Select from:

☒ First year of reporting this category

(7.11.1.5) Please explain

This year we have started reporting in this category. Reported emissions under Use of Sold Products currently cover two automotive battery models assessed through product-level LCA methodology for FY26 and do not represent the full product portfolio. The assessment scope will be progressively expanded in subsequent reporting cycles.

End-of-life treatment of sold products

(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)

2375

(7.11.1.4) % change in emissions in this category

7.84

(7.11.1.5) Please explain

The increase in emissions in this category was primarily driven by higher sales volumes during the reporting year, resulting in a corresponding increase in the quantity of products entering the end-of-life stage. As the volume of products sold increased, the estimated quantity of batteries and other products requiring collection, recycling, treatment or disposal at the end of their useful life also increased. This resulted in higher associated greenhouse gas emissions from end-of-life treatment activities.

Franchises

(7.11.1.1) Direction of change

Select from:

☒ First year of reporting this category

(7.11.1.5) Please explain

This year we have started reporting in this category. Reported emissions under Use of Sold Products currently covering 42 Industrial & automotive battery franchises attributing to 1.57% of revenue.

[Fixed row]

(7.12) Does your organization have significant land sector activities in its operations or value chain?

	Agriculture, forestry or other land sector activities	Specify the reason for no significant activities
	Select from: ☒ No, explanation provided	Select from: ☒ No relevant activities identified

[Fixed row]

(7.13) Does your organization choose to account for and report technological CO2 removals or captured CO2 with geologic storage, or have you done so in previous years?

	Technological CO2 removals or captured CO2 with geologic storage in the reporting year	Specify the reason for no technological CO2 removals or captured CO2 with geological storage in the reporting year	Technological CO2 removals or captured CO2 with geologic storage were accounted for and reported in previous years
	<i>Select from:</i> ☒ No, explanation provided	<i>Select from:</i> ☒ No relevant activities identified	<i>Select from:</i> ☒ No

[Fixed row]

(7.15) Does your organization break down its Scope 1 and/or Scope 2 emissions by greenhouse gas type?

(7.15.1) Emissions breakdown by greenhouse gas type

Select from:

☒ Yes, Scope 1 emissions only

[Fixed row]

(7.15.1) Break down your total gross global Scope 1 and Scope 2 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 selected gas)

2125

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

(7.15.1.8) 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 selected gas)**

1667

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

5060

(7.15.1.8) 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 CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
India	7185	257927	257927

[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)

3127

(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)

4057

(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)

173

Row 2

(7.17.3.1) Activity

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

304

Row 3

(7.17.3.1) Activity

ETP-ZLD (LPG Based)

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

795

Row 4

(7.17.3.1) Activity

Lead Melting Furnace (LPG & Acetylene)

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

499

Row 5

(7.17.3.1) Activity

Internal Cargo Transportation (HSD)

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

353

Row 6

(7.17.3.1) Activity

Chiller & Air conditioning (Refrigerant)

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

5060

Row 7

(7.17.3.1) Activity

Fire Extinguisher

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

0

[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	<i>Tirupati - Karakambadi facilities</i>	82128	82128
Row 2	<i>Amara Raja Growth Corridor (ARGC)- Chittoor</i>	175799	175799

[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)

7185

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

257927

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

257927

(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:

☒ 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

1204490000

(7.26.9) Emissions in metric tonnes of CO₂e

63.87

(7.26.10) Uncertainty (±%)

0

(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 2

(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

1204490000

(7.26.9) Emissions in metric tonnes of CO₂e

2292.97

(7.26.10) Uncertainty (±%)

0

(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:

☒ Eaton Corporation

(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

1078718224

(7.26.9) Emissions in metric tonnes of CO2e

57.48

(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 4

(7.26.1) Requesting member

Select from:

☒ Eaton Corporation

(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

1078718224

(7.26.9) Emissions in metric tonnes of CO₂e

2063

(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:

	Indicate whether your organization undertook this energy-related activity in the reporting year
	☒ 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

8621.34

(7.30.1.5) Total (renewable + non-renewable) MWh

8621.34

Consumption of purchased or acquired electricity

(7.30.1.2) MWh from renewable sources

1466

(7.30.1.3) MWh from non-renewable sources

363278

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

0

(7.30.1.5) Total (renewable + non-renewable) MWh

364744.00

Consumption of self-generated non-fuel renewable energy

(7.30.1.2) MWh from renewable sources

102521

(7.30.1.5) Total (renewable + non-renewable) MWh

102521.00

Total energy consumption

(7.30.1.2) MWh from renewable sources

103987

(7.30.1.3) MWh from non-renewable sources

371899

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

0

(7.30.1.5) Total (renewable + non-renewable) MWh

475886.00

[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:

	Indicate whether your organization undertakes this fuel application
	☒ 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) Total fuel MWh consumed by the organization

0

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) Comment

Not Applicable

Other biomass

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) Comment

Not Applicable

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) Comment

Not Applicable

Coal

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) Comment

Not Applicable

Oil

(7.30.7.1) Total fuel MWh consumed by the organization

3049.27

(7.30.7.2) MWh fuel consumed for self-generation of electricity

636.41

(7.30.7.3) MWh fuel consumed for self-generation of heat

1295.8

(7.30.7.4) MWh fuel consumed for self-generation of steam

1117.06

(7.30.7.7) Comment

Diesel used in the following applications: 1. DG Set (generation of electricity) --- 2,291.08 GJ = 636.41 MWh 2. Boiler (generation of steam) --- 4,021.20 GJ = 1117.06 MWh 3. Transport (generation of heat) --- 4,665.10 GJ = 1295.80 MWh Total MWh from Diesel= 3,049.27 MWh

Gas

(7.30.7.1) Total fuel MWh consumed by the organization

5572.08

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

2119.99

(7.30.7.4) MWh fuel consumed for self-generation of steam

3452.09

(7.30.7.7) Comment

LPG used in the following applications: 1. Plant Operation (generation of heat): --- 6,613.10 GJ = 1,836.97 MWh 2. ZLD Plant (generation of steam): --- 12,427.52 GJ = 3452.09 MWh Acetylene used in the following application: 1. Plant Operation (generation of heat): --- 1,018.98 GJ = 283.02 MWh Total gas fuel used = 5,572.08 MWh

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) Comment

Not Applicable

Total fuel

(7.30.7.1) Total fuel MWh consumed by the organization

8621.35

(7.30.7.2) MWh fuel consumed for self-generation of electricity

636.41

(7.30.7.3) MWh fuel consumed for self-generation of heat

3415.79

(7.30.7.4) MWh fuel consumed for self-generation of steam

4569.15

(7.30.7.7) Comment

Fuel used for Generation of Electricity = 636.41 MWh Fuel used for Generation of Heat = 3415.79 MWh Fuel used for Generation of Steam = 4569.15 MWh Total fuel used = 8,621.35 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)

103157

(7.30.9.2) Generation that is consumed by the organization (MWh)

103157

(7.30.9.3) Gross generation from renewable sources (MWh)

102521

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

102521

Heat

(7.30.9.1) Total Gross generation (MWh)

3415.79

(7.30.9.2) Generation that is consumed by the organization (MWh)

3415.79

(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)

4569.15

(7.30.9.2) Generation that is consumed by the organization (MWh)

4569.15

(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 a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

India

(7.30.14.1) Consumption of purchased electricity (MWh)

364744

(7.30.14.2) Consumption of self-generated electricity (MWh)

103157

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

7985

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

475886.00

[Fixed row]

(7.30.15) Provide details on the electricity purchases that were accounted for at a zero or near-zero emission factor in the reporting year.

Row 1

(7.30.15.1) Country/area of electricity consumption

Select from:

☒ India

(7.30.15.2) Sourcing method

Select from:

☒ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:

☒ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

1466

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:

☒ Other, please specify :Purchased through India Energy Exchange IEX

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:

☒ India

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:

☒ No

(7.30.15.14) Comment

Renewable energy purchased through India Energy Exchange IEX.

[Add 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

0.36

(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

0.000001957

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

265112

(7.45.3) Metric denominator

Select from:

☒ unit total revenue

(7.45.4) Metric denominator: Unit total

135488600000

(7.45.5) Scope 2 figure used

Select from:

☒ Location-based

(7.45.6) % change from previous year

2.19

(7.45.7) Direction of change

Select from:

☒ Increased

(7.45.8) Reasons for change

Select all that apply

☒ Change in output

(7.45.9) Please explain

The Company's emission intensity increased by 2.19% during the reporting year, primarily due to changes in production volumes, product mix and manufacturing processes. Higher production volumes at facilities with comparatively higher specific energy consumption, particularly the Tubular Batteries plant, contributed to the increase. In addition, process changes at the Automotive Batteries plant resulted in temporary increases in energy consumption and associated emissions. The increase is primarily attributable to operational and production-mix factors and does not represent a change in the Company's emissions-reduction strategy. The Company continues to monitor plant-level energy consumption and specific energy performance through digital energy monitoring systems. Improvement measures, including process optimization, energy-efficiency initiatives, operational controls and increased renewable energy utilization, are being implemented to offset these impacts and drive sustained reductions in emissions intensity. Performance is reviewed periodically to identify further opportunities for energy and emissions reduction.

[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

126.64

(7.52.3) Metric numerator

1715774 Giga Joules

(7.52.4) Metric denominator (intensity metric only)

INR 135488.6 million (INR 13548.86 Crores)

(7.52.5) % change from previous year

0.15

(7.52.6) Direction of change

Select from:

☒ Increased

(7.52.7) Please explain

The energy intensity is 126.64 GJ/INR Crore as published in BRSR & Integrated report. The Company's energy intensity increased by 0.15% during the reporting year, primarily due to changes in production volumes, product mix and manufacturing processes. Higher production volumes at facilities with comparatively higher specific energy consumption, particularly the Tubular Batteries plant, contributed to the increase. In addition, process changes at the Automotive Batteries plant resulted in temporary increases in energy consumption and associated emissions. The increase is primarily attributable to operational and production-mix factors and

does not represent a change in the Company's emissions-reduction strategy. The Company continues to monitor plant-level energy consumption and specific energy performance through digital energy monitoring systems. Improvement measures, including process optimization, energy-efficiency initiatives, operational controls and increased renewable energy utilization, are being implemented to offset these impacts and drive sustained reductions in emissions intensity. Performance is reviewed periodically to identify further opportunities for energy and emissions reduction.

[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)

7185

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

257927

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

265112.000

(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

6.26

(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) in the previous year, 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)

7185

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

265112.000

(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**

3.13

(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 FY2025:26, which helped to reduce about 73,831 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 (%)

30

(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)

381595

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

381595.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

381595.000

(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

-167.85

(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

We have developed the following GHG reduction plan to reduce Scope 3 emissions from purchased goods and services by 30% by 2032, in alignment with our Science Based Targets (SBTi): Decarbonization of supplier electricity: Grid-emission intensity for suppliers will reduce from the current level of approximately 0.716 kg CO₂/kWh to below 0.55 kg CO₂/kWh by 2030, thereby reducing their Scope 2 emissions associated with our purchased goods. Supplier net-zero commitments:

Our major primary lead suppliers have already established or committed to Net Zero pathways, supporting the decarbonization of upstream raw-material emissions. Battery recycling and circularity: Our 150,000 tonnes-per-annum battery recycling facility at Cheyyar will increase the use of recovered materials within our value chain. The facility is progressively transitioning towards renewable energy and cleaner fuels such as LNG instead of furnace oil, contributing to lower emissions associated with secondary lead production. Engagement with secondary lead recyclers: We are engaging with secondary lead recyclers to encourage the adoption of GHG reduction targets, renewable energy and cleaner-fuel alternatives, thereby reducing the carbon intensity of recycled raw materials procured by the Company. Low-carbon logistics: We are working to decarbonise our logistics footprint by engaging with logistics partners and promoting more efficient modes of material transportation, route optimisation and improved transportation efficiency. Together, these measures address key sources of upstream emissions from purchased raw materials and supplier operations and support our 30% Scope 3 purchased goods emissions reduction target by 2032.

(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

03/30/2022

(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 (%)

(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)

5731

(7.53.1.67) Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

29126

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

34857.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

34857.000

(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

-1111.82

(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

(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)

1066

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

2696

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

3762.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

3762.000

(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

-130.60

(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)

7185

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

257927

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

265112.000

(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

2.09

(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

03/31/2025

(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

03/31/2026

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

21

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

21.82

(7.54.1.13) % of target achieved relative to base year

103.90

(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

The renewable energy target applies to 100% of Amara Raja Energy & Mobility Ltd.'s operations and total energy consumption within the organizational boundary covered by the target. The target encompasses electricity consumed across manufacturing facilities and other operational locations under the company's control. Progress is monitored through facility-level energy and renewable energy data, including electricity procured from renewable sources and renewable energy generated through owned installations. This comprehensive coverage enables the company to track and increase the share of renewable energy across its operations.

(7.54.1.20) Target objective

The objective of the target is to accelerate the transition towards cleaner and lower-carbon energy sources by increasing the share of renewable energy to 21% of the company's total energy consumption. The target is intended to reduce reliance on conventional fossil-fuel-based electricity, lower the carbon intensity associated with energy consumption, and contribute to the reduction of Scope 1 and Scope 2 greenhouse gas emissions. The target supports the company's broader climate strategy and Net Zero pathway by promoting greater adoption of renewable electricity through a combination of renewable energy procurement and generation from renewable energy installations. Increasing renewable energy consumption also strengthens the company's long-term energy transition and reduces exposure to risks associated with fossil-fuel dependence, including energy price volatility and regulatory changes. Progress against the target is monitored through energy and renewable energy consumption data across the relevant operational boundary.

(7.54.1.22) List the actions which contributed most to achieving this target

During FY2026, we maintained our 67 MW renewable energy capacity, sustaining the contribution of renewable electricity to our operations and reducing reliance on grid electricity. Continued utilization of this renewable energy capacity supported the reduction of electricity-related Scope 2 emissions and contributed to progress towards our SBTi-aligned emission reduction targets.

Row 2

(7.54.1.1) Target reference number

Select from:

☒ Low 3

(7.54.1.2) Date target was set

03/31/2025

(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

03/30/2027

(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

21.82

(7.54.1.13) % of target achieved relative to base year

38.96

(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 source d 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 has been taken up in the FY2026-27 & a RE Committee has been formed which includes Executive Director and other C-Suite members to explore various available options.

Row 3

(7.54.1.1) Target reference number

Select from:

☒ Low 4

(7.54.1.2) Date target was set

03/31/2025

(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

21.82

(7.54.1.13) % of target achieved relative to base year

36.37

(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

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. RE Committee has been formed which includes Executive Director and other C-Suite members to explore various available options.

[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 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/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 beyond value chain mitigation

(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.

	Emissions reduction initiatives that were active within the reporting year
	Select from:

	Emissions reduction initiatives that were active within the reporting year
	☒ Yes

[Fixed row]

(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	7	
To be implemented	7	1701.94
Implementation commenced	6	34790000
Implemented	6	34790000
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)

606.42

(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)

5550000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

9240000

(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 2025-26 (Please refer to page no. 127 of the Integrated report 2025-26). The Company continued its focused energy conservation efforts through up-gradation of process technology, effective production scheduling and various energy saving initiatives including; - Optimized Equipment Scheduling - Automated Cooling Fans - Timed DE Systems - BLDC Fan Replacements - Air Compressor Optimization - Improved Heater and Oven Controls - Occupancy Sensors - Upgraded Motors and Chargers - LED Lighting - Energy-efficient Pumps - Heat Recovery and Insulation. These combined efforts led to a total energy saving of 5.35 Million units with cost saving of 34.8 Million rupees and emission avoidance of 3800 TCO2e.

Row 2

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Process optimization

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

2230.51

(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)

20420000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

(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 2025-26 (Please refer to page no. 127 of the Integrated report 2025-26). The Company continued its focused energy conservation efforts through up-gradation of process technology, effective production scheduling and various energy saving initiatives including; - Optimized Equipment Scheduling - Automated Cooling Fans - Timed DE Systems - BLDC Fan Replacements - Air Compressor Optimization - Improved Heater and Oven Controls - Occupancy Sensors - Upgraded Motors and Chargers - LED Lighting - Energy-efficient Pumps - Heat Recovery and Insulation. These combined efforts led to a total energy saving of 5.35 Million units with cost saving of 34.8 Million rupees and emission avoidance of 3800 TCO₂e.

Row 3**(7.55.2.1) Initiative category & Initiative type**

Energy efficiency in production processes

☒ Compressed air**(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)**

183.16

(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)

1680000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

660000

(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 2025-26 (Please refer to page no. 127 of the Integrated report 2025-26). The Company continued its focused energy conservation efforts through up-gradation of process technology, effective production scheduling and various energy saving initiatives including; - Optimized Equipment Scheduling - Automated Cooling Fans - Timed DE Systems - BLDC Fan Replacements - Air Compressor Optimization - Improved Heater and Oven Controls - Occupancy Sensors - Upgraded Motors and Chargers - LED Lighting - Energy-efficient Pumps - Heat Recovery and Insulation. These combined efforts led to a total energy saving of 5.35 Million units with cost saving of 34.8 Million rupees and emission avoidance of 3800 TCO_{2e}.

Row 4

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Other energy efficiency in production processes initiative, please specify :Conveyors Improvements

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

201.37

(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)

1840000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

130000

(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 2025-26 (Please refer to page no. 127 of the Integrated report 2025-26). The Company continued its focused energy conservation efforts through up-gradation of process technology, effective production scheduling and various energy saving initiatives including; - Optimized Equipment Scheduling - Automated Cooling Fans - Timed DE Systems - BLDC Fan Replacements - Air Compressor Optimization - Improved Heater and Oven Controls - Occupancy Sensors - Upgraded Motors and Chargers - LED Lighting - Energy-efficient Pumps - Heat Recovery and Insulation. These combined efforts led to a total energy saving of 5.35 Million units with cost saving of 34.8 Million rupees and emission avoidance of 3800 TCO2e.

Row 5

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Other energy efficiency in production processes initiative, please specify :Heaters Improvements

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

391.18

(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)

3580000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

(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 2025-26 (Please refer to page no. 127 of the Integrated report 2025-26). The Company continued its focused energy conservation efforts through up-gradation of process technology, effective production scheduling and various energy saving initiatives including; - Optimized Equipment Scheduling - Automated Cooling Fans - Timed DE Systems - BLDC Fan Replacements - Air Compressor Optimization - Improved Heater and Oven Controls - Occupancy Sensors - Upgraded Motors and Chargers - LED Lighting - Energy-efficient Pumps - Heat Recovery and Insulation. These combined efforts led to a total energy saving of 5.35 Million units with cost saving of 34.8 Million rupees and emission avoidance of 3800 TCO2e.

Row 6**(7.55.2.1) Initiative category & Initiative type**

Energy efficiency in buildings

☒ Lighting**(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)**

187.36

(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)

1720000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

171500

(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 2025-26 (Please refer to page no. 127 of the Integrated report 2025-26). The Company continued its focused energy conservation efforts through up-gradation of process technology, effective production scheduling and various energy saving initiatives including; - Optimized Equipment Scheduling - Automated Cooling Fans - Timed DE Systems - BLDC Fan Replacements - Air Compressor Optimization - Improved Heater and Oven Controls - Occupancy Sensors - Upgraded Motors and Chargers - LED Lighting - Energy-efficient Pumps - Heat Recovery and Insulation. These combined efforts led to a total energy saving of 5.35 Million units with cost saving of 34.8 Million rupees and emission avoidance of 3800 TCO_{2e}.

Row 7

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Waste heat recovery

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

810

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

43021606

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

50000000

(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

In FY 2026–27, the Company will accelerate energy efficiency and decarbonization through roof top solar installation, fleet electrification, process technology upgrades, waste-heat recovery, equipment optimization and energy-efficient technologies. Building on cumulative initiatives delivering ~18024 GJ of energy savings and ~1,701 tCO₂e avoided, the focus will be on further reducing energy consumption, operating costs and carbon emissions while strengthening operational excellence.

Row 8

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Smart control system

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

16.6

(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)

163333

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

750000

(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

In FY 2026–27, the Company will accelerate energy efficiency and decarbonization through roof top solar installation, fleet electrification, process technology upgrades, waste-heat recovery, equipment optimization and energy-efficient technologies. Building on cumulative initiatives delivering ~18024 GJ of energy savings and ~1,701 tCO₂e avoided, the focus will be on further reducing energy consumption, operating costs and carbon emissions while strengthening operational excellence.

Row 9

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Smart control system

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

316.95

(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)

3124722

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

7800000

(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

In FY 2026–27, the Company will accelerate energy efficiency and decarbonization through roof top solar installation, fleet electrification, process technology upgrades, waste-heat recovery, equipment optimization and energy-efficient technologies. Building on cumulative initiatives delivering ~18024 GJ of energy savings and ~1,701 tCO₂e avoided, the focus will be on further reducing energy consumption, operating costs and carbon emissions while strengthening operational excellence.

Row 10

(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)

63.31

(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)

624167

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

4650000

(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

In FY 2026–27, the Company will accelerate energy efficiency and decarbonization through roof top solar installation, fleet electrification, process technology upgrades, waste-heat recovery, equipment optimization and energy-efficient technologies. Building on cumulative initiatives delivering ~18024 GJ of energy savings and ~1,701 tCO₂e avoided, the focus will be on further reducing energy consumption, operating costs and carbon emissions while strengthening operational excellence.

Row 11

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Electrification

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

40.63

(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)

400556

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

500000

(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

In FY 2026–27, the Company will accelerate energy efficiency and decarbonization through roof top solar installation, fleet electrification, process technology upgrades, waste-heat recovery, equipment optimization and energy-efficient technologies. Building on cumulative initiatives delivering ~18024 GJ of energy savings and ~1,701 tCO₂e avoided, the focus will be on further reducing energy consumption, operating costs and carbon emissions while strengthening operational excellence.

Row 12

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy generation

☒ Solar PV

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

427.38

(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)

4213611

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

120500000

(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

In FY 2026–27, the Company will accelerate energy efficiency and decarbonization through roof top solar installation, fleet electrification, process technology upgrades, waste-heat recovery, equipment optimization and energy-efficient technologies. Building on cumulative initiatives delivering ~18024 GJ of energy savings and ~1,701 tCO₂e avoided, the focus will be on further reducing energy consumption, operating costs and carbon emissions while strengthening operational excellence.

Row 13

(7.55.2.1) Initiative category & Initiative type

Transportation

☒ Company fleet vehicle replacement

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

27

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 3 category 7: Employee commuting

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

2194368

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

13300000

(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

In FY 2026–27, the Company will accelerate energy efficiency and decarbonization through roof top solar installation, fleet electrification, process technology upgrades, waste-heat recovery, equipment optimization and energy-efficient technologies. Building on cumulative initiatives delivering ~18024 GJ of energy savings and ~1,701 tCO₂e avoided, the focus will be on further reducing energy consumption, operating costs and carbon emissions while strengthening operational excellence.

[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?

(7.71.1) Assessment of life cycle emissions

Select from:

☒ Yes

(7.71.2) Comment

During the year, ARE&M completed Life Cycle Assessments (LCA) for 50% of its automotive and industrial SKUs to enhance product sustainability and resource efficiency. For current year we have targeted 100% LCAs for existing & new SKUs.

[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:

☒ No

(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 covers two ARE&M sites—Karakambadi and Amara Raja Growth Corridor (ARGC). The primary sources of water at these sites include groundwater, rainwater, and packaged drinking water. ARE&M monitors key water-related performance indicators to track water withdrawal, consumption, and discharge, thereby supporting initiatives to optimize water use and reduce overall water withdrawal. Water-related performance data is also disclosed through the Company's Integrated Annual Report, BRSR, and ESG Snapshot, which are made available on the Company's website.

<https://amararajaeandm.com/Files/AnnualGeneralMeetingFiles/2023/ARE&M%20Integrated%20Annual%20Report%20FY26.pdf> ARE&M is an ISO 14001-certified

organization and undergoes periodic internal and external audits to assess the effectiveness of its EMS. In addition, the Company obtains independent assurance of its reported sustainability performance, covering key water-related indicators

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 covers two ARE&M sites—Karakambadi and Amara Raja Growth Corridor (ARGC). The primary sources of water at these sites include groundwater, rainwater, and packaged drinking water. ARE&M monitors key water-related performance indicators to track water withdrawal, consumption, and discharge, thereby supporting initiatives to optimize water use and reduce overall water withdrawal. Water-related performance data is also disclosed through the Company's Integrated Annual Report, BRSR, and ESG Snapshot, which are made available on the Company's website.

<https://amararajaeandm.com/Files/AnnualGeneralMeetingFiles/2023/ARE&M%20Integrated%20Annual%20Report%20FY26.pdf> ARE&M is an ISO 14001-certified organization and undergoes periodic internal and external audits to assess the effectiveness of its EMS. In addition, the Company obtains independent assurance of its reported sustainability performance, covering key water-related indicators

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ At least once a month

(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. During the year, multi-parameter online wastewater analyzers were installed at the STP and ETP units to enable 24x7 real-time monitoring of key effluent quality parameters. The system is integrated with a centralized digital dashboard and transmits data directly to the Pollution Control Board (PCB) server, strengthening process control, regulatory compliance, and timely corrective action.

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 our 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 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.

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.

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.

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:

☒ 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 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.

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. During the year, ARE&M became a signatory to the WASH Campaign, reaffirming its commitment to promoting Water, Sanitation and Hygiene (WASH) and supporting responsible water management and improved access to safe water and sanitation.

[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)

956.61

(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

The increase in water withdrawal & consumption is less than 2% over the last year. However our water withdrawal intensity has reduced by 7% in FY 2026. We envisage further reduction over the next five years through investments in water smart technologies and water efficiency measures. Our water stewardship initiatives have resulted in an 11.94x water-positive position, supported by Zero Liquid Discharge (ZLD) systems, community water restoration initiatives, and increased reuse of treated wastewater within our operations. These measures have enhanced water-use efficiency and reduced dependence on freshwater sources. A key water circularity initiative is the reuse of Multiple Effect Evaporator (MEE) steam condensate as boiler feedwater. The condensate, generated during effluent evaporation and retaining significant thermal energy, is now recovered and reused in the boiler system. This reduces the requirement for fresh water and also lowers LPG consumption by utilizing pre-heated feedwater. Together, these initiatives demonstrate our approach to water circularity, reduction of freshwater withdrawal, resource efficiency, and sustainable water management.

Total discharges

(9.2.2.1) Volume (megaliters)

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.

Total consumption

(9.2.2.1) Volume (megaliters)

(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**

The increase in water withdrawal & consumption is less than 2% over the last year. We envisage further reduction over the next five years through investments in water smart technologies and water efficiency measures. Our water stewardship initiatives have resulted in an 11.94x water-positive position, supported by Zero Liquid Discharge (ZLD) systems, community water restoration initiatives, and increased reuse of treated wastewater within our operations. These measures have enhanced water-use efficiency and reduced dependence on freshwater sources. A key water circularity initiative is the reuse of Multiple Effect Evaporator (MEE) steam condensate as boiler feedwater. The condensate, generated during effluent evaporation and retaining significant thermal energy, is now recovered and reused in the boiler system. This reduces the requirement for fresh water and also low. Our water stewardship initiatives have resulted in an 11.94x water-positive position, supported by ZLD systems, community water restoration initiatives, and the reuse of treated wastewater within our operations. These measures improve water-use efficiency and enable greater circularity of water resources. A key water circularity initiative is the reuse of Multiple Effect Evaporator (MEE) steam condensate as boiler feedwater. The condensate, generated during effluent evaporation and retaining significant thermal energy, is recovered and reused in the boiler system. This reduces the requirement for fresh water in boiler operations and also lowers LPG consumption by utilizing pre-heated feedwater. The reuse of treated wastewater and recovery of MEE condensate contribute to reducing water consumed in operations, improving water-use efficiency, and maximizing the internal reuse of water resources. Water consumption = Water withdrawal - water discharge.

[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

Identification tool used

☒ 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)

11.35

(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 efficiency

(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 4.0 % 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.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

Not relevant as we do not withdraw or consume any brackish surface or sea water.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters)

945.24

(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 efficiency

(9.2.7.5) Please explain

The water withdrawal reported here is the ground water extracted through borewells. The change in the amount is 1.6% 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

Not relevant as we do not withdraw or consume any renewable ground water

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

Not relevant as we do not withdraw or consume any produced / Entrained water

Third party sources

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters)

0.02

(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 efficiency

(9.2.7.5) Please explain

The reported withdrawal in the third party source is packaged drinking water. This makes a very small percentage as part of our total water withdrawal. When compared to last year, there is a reduction of 35% 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 substantive 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 substantive 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 and advance sustainability performance across the value chain, ARE&M conducts regular training and awareness programs for supply chain partners. Monthly data collection and review meetings are held with identified suppliers to monitor water consumption, assess performance, and encourage the adoption of water-efficient practices. During the reporting year, ARE&M hosted its inaugural Supplier Sustainability Summit, marking a significant milestone following two years of focused supplier engagement and capability building. The initiative brought together key suppliers and encompassed several strategic interventions, including ESG MIS implementation, sustainability target setting, site-level audits, performance monitoring, and closure of identified observations for critical suppliers. The summit also provided a platform to recognize supplier partners demonstrating meaningful contributions to Amara Raja's sustainability journey and facilitated knowledge sharing on emerging ESG priorities. These efforts have strengthened supplier accountability, enhanced transparency across the value chain, and established a foundation for continued collaboration, capability development, and measurable sustainability improvements.

[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)

484.92

(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

11.35

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

473.57

(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)

484.92

(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 484.92 megaliters which shows an increase of about 6.3% as compared to previous year. The major reason for this increase can be attributed to 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) & ARGC (Bangarupalem Mandal) are categorized under "Safe" areas. 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)

471.67

(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

471.66

(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)

471.67

(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 digitized 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 471.67 megaliters, which denotes a decrease of 2.8% 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, 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).

[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

Select all that apply

☒ ISAE 3000

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISAE 3000

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ Other, please specify :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

Select all that apply

☒ ISAE 3000

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.

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.

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.

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISAE 3000

[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:

☒ Robert Bosch GmbH

(9.4.1.4) Description of potential impact on member

Reduction in Water Intensity: ARE&M has achieved a significant reduction in water consumption intensity per unit of production, improving water-use efficiency and reducing dependence on freshwater resources. Water Positivity: ARE&M has achieved a 11.94× water-positive position through a combination of water conservation, wastewater reuse, and community-focused water restoration initiatives. This strengthens long-term water security across its operations and surrounding communities. Enhanced Supply Chain Sustainability: ARE&M's improved water-use efficiency also support customers in their efforts to engage with environmentally responsible suppliers and manage water-related risks across their value chains. Increased Stakeholder Value and Brand Reputation: Strong water stewardship performance enhances ARE&M's sustainability credentials and creates value for customers and other stakeholders by supporting responsible sourcing & strengthening stakeholder confidence.

(9.4.1.5) Comment

N/A

Row 2

(9.4.1.1) Facility reference number

Select from:

☒ Facility 2

(9.4.1.2) Facility name

Karakambadi (HO)

(9.4.1.3) Requesting member

Select from:

☒ Eaton Corporation

(9.4.1.4) Description of potential impact on member

Reduction in Water Intensity: ARE&M has achieved a significant reduction in water consumption intensity per unit of production, improving water-use efficiency and reducing dependence on freshwater resources. Water Positivity: ARE&M has achieved a 11.94× water-positive position through a combination of water conservation, wastewater reuse, and community-focused water restoration initiatives. This strengthens long-term water security across its operations and surrounding communities. Enhanced Supply Chain Sustainability: ARE&M's improved water-use efficiency also support customers in their efforts to engage with environmentally responsible suppliers and manage water-related risks across their value chains. Increased Stakeholder Value and Brand Reputation: Strong water stewardship performance enhances ARE&M's sustainability credentials and creates value for customers and other stakeholders by supporting responsible sourcing & strengthening stakeholder confidence.

(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:

☒ Eaton Corporation

(9.4.1.4) Description of potential impact on member

Reduction in Water Intensity: ARE&M has achieved a significant reduction in water consumption intensity per unit of production, improving water-use efficiency and reducing dependence on freshwater resources. Water Positivity: ARE&M has achieved a 11.94× water-positive position through a combination of water conservation, wastewater reuse, and community-focused water restoration initiatives. This strengthens long-term water security across its operations and surrounding communities. Enhanced Supply Chain Sustainability: ARE&M's improved water-use efficiency also support customers in their efforts to engage with environmentally responsible suppliers and manage water-related risks across their value chains. Increased Stakeholder Value and Brand Reputation: Strong water stewardship performance enhances ARE&M's sustainability credentials and creates value for customers and other stakeholders by supporting responsible sourcing & strengthening stakeholder confidence.

(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

Karakambadi (HO)

(9.4.1.3) Requesting member

Select from:

☒ Robert Bosch GmbH

(9.4.1.4) Description of potential impact on member

Reduction in Water Intensity: ARE&M has achieved a significant reduction in water consumption intensity per unit of production, improving water-use efficiency and reducing dependence on freshwater resources. Water Positivity: ARE&M has achieved a 11.94× water-positive position through a combination of water conservation, wastewater reuse, and community-focused water restoration initiatives. This strengthens long-term water security across its operations and surrounding communities. Enhanced Supply Chain Sustainability: ARE&M's improved water-use efficiency also support customers in their efforts to engage with environmentally responsible suppliers and manage water-related risks across their value chains. Increased Stakeholder Value and Brand Reputation: Strong water stewardship performance enhances ARE&M's sustainability credentials and creates value for customers and other stakeholders by supporting responsible sourcing & strengthening stakeholder confidence.

(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)

135488600000

(9.5.2) Total water withdrawal efficiency

141634103.76

(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 FY26 has increased by 7.5% as compared to previous year. FY25 was 13,17,56,665 & FY26 is 14,16,34,103. 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 (m3/denominator)

70.6

(9.12.3) Numerator: Water aspect

Select from:

☒ Water withdrawn

(9.12.4) Denominator

Revenue expressed in INR Crore

(9.12.5) Comment

The intensity value is denoted as 70.60 KL per Crore INR of revenue. The water withdrawal intensity has reduced by 6.97% as compared to last year (FY25= 75.89 KL per Crore INR of revenue). We shall 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 through defined material specifications and incoming inspection processes. Each incoming batch is verified against applicable internal standards and requirements to ensure compliance before being approved for use. We maintain stringent environmental controls across our operations and promote circularity through responsible material management, resource efficiency, and recovery practices, thereby minimizing environmental risks and maximizing resource recovery. To further understand and address environmental impacts across the product life cycle, we have conducted Life Cycle Assessments (LCAs) for 50% of our existing SKUs in FY 2026, covering both Automotive and Industrial batteries. The assessments help identify key environmental hotspots and inform strategies to reduce impacts and improve the overall environmental performance of our products. For FY 2027, we have set a target to complete LCAs for 100% of existing SKUs as well as all new SKUs, strengthening our systematic approach to product-level environmental impact assessment and supporting continuous improvement in product sustainability.

[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) Value chain stage where low water impact is assessed

Select all that apply

☒ Direct operations

(9.14.3) Indicator used to assess water impact

Water quantity

☒ Lower water withdrawal/consumption than conventional processes

Water quality

☒ Lower water pollution than conventional processes

(9.14.4) Have you used a certification standard to classify your products/services as low water impact?

Select from:

☒ No

(9.14.5) Definition used to classify low water impact

Benchmarking with peer group

(9.14.7) Please explain

ARE&M continues to be a technology leader and one of India's largest manufacturers of lead-acid batteries for industrial and automotive applications. The Company's sealed batteries incorporate advanced Valve-Regulated Lead-Acid (VRLA) technologies, including Absorbent Glass Mat (AGM) and Gel designs. These maintenance-free batteries do not require periodic topping up with distilled water during their use phase, thereby reducing water consumption associated with battery maintenance and supporting improved water-use efficiency across the product life cycle. To drive continuous improvement in water efficiency, ARE&M regularly benchmarks its water performance against industry peers and adopts relevant best practices. As part of this benchmarking, ARE&M has been identified as having the lowest water withdrawal intensity per unit of revenue among its assessed peers. During FY 2025–26, the Company's water withdrawal intensity was 70.60 KL per INR crore of revenue.

[Fixed row]

(9.15) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1) Target set in this category

Select from:

☒ Yes

(9.15.2) Science-based target set in this target category according to SBTN guidance

Select from:

☒ Yes, we have followed SBTN guidance to set a science-based target in this category

Water withdrawals

(9.15.1) Target set in this category

Select from:

☒ Yes

(9.15.2) Science-based target set in this target category according to SBTN guidance

Select from:

☒ Yes, we have followed SBTN guidance to set a science-based target in this category

Water, Sanitation, and Hygiene (WASH) services

(9.15.1) Target set in this category

Select from:

☒ No, but we plan to within the next two years

(9.15.3) Primary reason for not setting a target in this category

Select from:

☒ Not an immediate strategic priority

(9.15.4) Explain why you do not have a target set in this category

We are continuously measuring and maintaining required quality parameters in water as prescribed by the government authorities. Thus, WASH targets are also not relevant to us.

Other

(9.15.1) Target set in this category

Select from:

☒ No, but we plan to within the next two years

[Fixed row]

(9.15.1) Provide details of your water-related targets and the progress made.

Row 1

(9.15.1.1) Target reference number

Select from:

☒ Water target 1

(9.15.1.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.1.3) Category of target & Quantitative metric

Water withdrawals

☒ Reduction in withdrawals per revenue

(9.15.1.4) Date target was set

03/31/2022

(9.15.1.5) End date of base year

03/31/2022

(9.15.1.6) Base year figure

131.05

(9.15.1.7) End date of target year

03/31/2026

(9.15.1.8) Target year figure

70.69

(9.15.1.9) Reporting year figure

70.6

(9.15.1.10) Target status in reporting year

Select from:

☒ Achieved

(9.15.1.11) % of target achieved relative to base year

100

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☒ Sustainable Development Goal 6

(9.15.1.13) 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 FY25-26: The value stood at 76.0 m3/INR Crore. Thus we have achieved the target.

(9.15.1.15) 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.

(9.15.1.18) 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 FY26 70.60

Row 2

(9.15.1.1) Target reference number

Select from:

☒ Water target 2

(9.15.1.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.1.3) Category of target & Quantitative metric

Water withdrawals

☒ Reduction in withdrawals per revenue

(9.15.1.4) Date target was set

03/30/2025

(9.15.1.5) End date of base year

03/30/2025

(9.15.1.6) Base year figure

75.89

(9.15.1.7) End date of target year

03/30/2026

(9.15.1.8) Target year figure

69.82

(9.15.1.9) Reporting year figure

70.6

(9.15.1.10) Target status in reporting year

Select from:

☒ Achieved

(9.15.1.11) % of target achieved relative to base year

87

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☒ Sustainable Development Goal 6

(9.15.1.13) 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.

(9.15.1.15) 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.

(9.15.1.18) Further details of target

The target is a year-on-year target to improve water withdrawal across the revenue from operations.

Row 3

(9.15.1.1) Target reference number

Select from:

☒ Water target 3

(9.15.1.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.1.3) Category of target & Quantitative metric

Water withdrawals

☒ Reduction in withdrawals per revenue

(9.15.1.4) Date target was set

03/31/2026

(9.15.1.5) End date of base year

03/31/2026

(9.15.1.6) Base year figure

70.6

(9.15.1.7) End date of target year

03/31/2027

(9.15.1.8) Target year figure

67.07

(9.15.1.9) Reporting year figure

70.6

(9.15.1.10) Target status in reporting year

Select from:

☒ New

(9.15.1.11) % of target achieved relative to base year

0

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☒ Sustainable Development Goal 6

(9.15.1.13) 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.

(9.15.1.14) Plan for achieving target, and progress made to the end of the reporting year

The target is taken on Water Withdrawal (m3) per unit revenue (INR Crore). This is an year-on-year rolling based target where FY25-26 is taken as the base year and a 8% reduction is sought as a target for FY26-27.

(9.15.1.18) Further details of target

The target is a year-on-year target to improve water withdrawal across the revenue from operations.

Row 4

(9.15.1.1) Target reference number

Select from:

☒ Water target 4

(9.15.1.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.1.3) Category of target & Quantitative metric

Water pollution

☒ Other water pollution, please specify :Maintaining a zero liquid discharge

(9.15.1.4) Date target was set

03/31/2025

(9.15.1.5) End date of base year

03/31/2025

(9.15.1.6) Base year figure

0

(9.15.1.7) End date of target year

03/31/2026

(9.15.1.8) Target year figure

0

(9.15.1.9) Reporting year figure

0

(9.15.1.10) Target status in reporting year

Select from:

☒ Achieved and maintained

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☒ Sustainable Development Goal 6

(9.15.1.13) 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.

(9.15.1.15) 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.

(9.15.1.18) Further details of target

The target is a year-on-year target to maintain Zero liquid discharge across operations.

[Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets?

	Targets in place
	Select from: ☒ Yes

[Fixed row]

(10.1.1) Provide details of your plastics-related targets.

(10.1.1.1) Target reference number

Select from:
☒ Plastics target 1

(10.1.1.2) Target coverage

Select from:
☒ Organization-wide (direct operations only)

(10.1.1.3) Category of target & quantitative metric

Plastic polymers
☒ Increase the proportion of post-consumer recycled content in plastic polymers produced and/or sold

(10.1.1.4) Date target was set

04/01/2025

(10.1.1.5) End date of base year

03/31/2025

(10.1.1.6) Base year figure

11.35

(10.1.1.7) End date of target

03/31/2026

(10.1.1.8) Target year figure

15

(10.1.1.9) Reporting year figure

8.07

(10.1.1.10) Target status in the reporting year

Select from:

☒ Expired

(10.1.1.11) % of target achieved relative to base year

-89.86301369863011

(10.1.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

None, alignment not assessed

☒ None, alignment not assessed

(10.1.1.13) Explain target coverage and identify any exclusions

The target covers 100% of Amara Raja Energy & Mobility Ltd.'s relevant manufacturing operations and products where polypropylene (PP) copolymer is used as a raw material and where recycled content is technically feasible and meets applicable quality, safety and performance requirements. Additionally one of our facility is certified for 'No single use plastic' site.

(10.1.1.14) Investment made toward achieving target during the reporting year

0

(10.1.1.17) Further details of target

ARE&M has established targets to progressively increase the use of recycled polypropylene (PP) copolymer in its manufacturing operations, supporting its circular economy objectives and reducing dependence on virgin plastic. The target was set at 15% recycled PP copolymer content for FY2026. During FY2026, the Company achieved 8.07%, and therefore the target was not fully achieved. Based on the assessment of material availability, technical feasibility and the quality, safety and performance requirements applicable to battery components, ARE&M has established a revised target of 9.0% for FY2027. The Company will continue to engage with suppliers, qualify suitable recycled PP grades and optimize material usage to progressively increase recycled content while maintaining product quality and performance.

[Add 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

(10.2.3) Please explain

Not applicable

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☒ Yes

(10.2.3) Please explain

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

(10.2.3) Please explain

Not applicable

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:

☒ No

(10.2.3) Please explain

Not applicable

Usage of plastic packaging

(10.2.1) Activity applies

Select from:

☒ No

(10.2.3) Please explain

Not applicable

Provision of waste management

(10.2.1) Activity applies

Select from:

☒ No

(10.2.3) Please explain

Not applicable

Other plastics-related activities not specified

(10.2.1) Activity applies

Select from:

☒ No

(10.2.3) Please explain

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.

(10.4.1) Total weight during the reporting year (Metric tons)

31999

(10.4.2) Raw material content percentages available to report

Percentage available

☒ % post-consumer recycled content

(10.4.6) % post-consumer recycled content

8.07

(10.4.7) Breakdown of post-consumer recycled content available to report

Percentage available

☒ % post-consumer mechanical recycled content

(10.4.9) % post-consumer mechanical recycled content

8.07

(10.4.10) Certification of renewable and/or recycled content

Select from:

☒ No, we have not certified our renewable or recycled content

(10.4.12) Please explain

The recycled polypropylene (PP) copolymer used by ARE&M is sourced from post-consumer recycled plastic materials and is incorporated into suitable manufacturing applications, subject to the required quality, safety and performance specifications. During FY2026, ARE&M achieved 8.07% recycled PP copolymer content, with the recycled content being 100% post-consumer recycled material. The Company continues to engage with suppliers and evaluate opportunities to increase the use of post-consumer recycled PP in line with its circular economy objectives.

[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

☒ Law & policy

☒ Species management

☒ Education & awareness

☒ Land/water protection

☒ Land/water management

☒ 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

ARE&M's Karakambadi manufacturing facility is located within the notified Eco-Sensitive Zone (ESZ) of the Sri Venkateswara Wildlife Sanctuary in Andhra Pradesh. The ESZ extends up to 10 km around the sanctuary boundary and encompasses areas of Karakambadi village. The facility is outside the notified Wildlife Sanctuary itself.

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:

☒ Yes

(11.4.2) Comment

ARE&M's Karakambadi manufacturing facility is located within the notified Eco-Sensitive Zone (ESZ) of the Sri Venkateswara Wildlife Sanctuary in Andhra Pradesh. The ESZ extends up to 10 km around the sanctuary boundary and encompasses areas of Karakambadi village. The facility is outside the notified Wildlife Sanctuary itself.

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]

(11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.

Row 1

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☒ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:

☒ India

(11.4.1.5) Name of the area important for biodiversity

Sri Venkateswara Wildlife Sanctuary in Andhra Pradesh.

(11.4.1.6) Proximity

Select from:

☒ Up to 10 km

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

The Karakambadi facility is a manufacturing complex of Amara Raja Energy & Mobility Limited engaged primarily in the manufacture of lead-acid automotive and industrial batteries. During the reporting year, activities at the site included battery manufacturing and assembly, lead and lead-alloy processing, plastic component processing, testing, warehousing and storage, utilities operation, and associated material handling and logistics. The facility also operates supporting environmental management systems covering wastewater management, zero liquid discharge, waste management, energy and emissions management, and resource efficiency. The site is located in the wider Seshachalam landscape and operates in accordance with applicable environmental and regulatory requirements.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

☒ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

- ☒ Project design
- ☒ Physical controls
- ☒ Operational controls
- ☒ Abatement controls
- ☒ Restoration

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

ARE&M's manufacturing and associated operational activities have the potential to negatively affect biodiversity through several environmental impact pathways. These include land and infrastructure use; abstraction and consumption of water; energy consumption and associated GHG emissions; air emissions; generation and management of hazardous and non-hazardous waste; use and handling of lead, chemicals and other materials; and the potential for accidental spills or releases. These pressures could indirectly affect surrounding terrestrial and aquatic ecosystems if not appropriately controlled. ARE&M applies a mitigation hierarchy-based approach to identify and manage these potential impacts. Biodiversity considerations are incorporated into site-level environmental risk assessment and management, particularly for facilities located in or near ecologically sensitive landscapes. Biodiversity studies and site-level biodiversity assessments were undertaken to identify sensitive habitats, species and ecosystem dependencies and to assess potential impacts associated with site operations. Based on the findings

of these assessments, Biodiversity Management Plans (BMPs) are developed & implemented, where applicable, to establish site-specific mitigation and enhancement measures. These may include habitat and native vegetation conservation, green-belt development, restoration and ecological enhancement, protection of water resources and drainage pathways, control of pollution and runoff, responsible waste and chemical management, and monitoring of biodiversity indicators. These measures are supported by established environmental management systems, regulatory compliance and continuous monitoring. Key operational controls include Zero Liquid Discharge (ZLD) and wastewater treatment, stormwater management, pollution-control systems, hazardous and non-hazardous waste management, safe material handling, resource-efficiency initiatives, renewable-energy adoption and GHG-reduction programmes. Circularity initiatives, including increased use of recycled lead and other recycled materials, further reduce pressure on natural resources. ARE&M therefore seeks to avoid and minimise potential biodiversity impacts at source, restore or enhance affected ecological values where relevant, and monitor the effectiveness of mitigation measures through site-level environmental and biodiversity management.

[Add 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

☒ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☒ Electricity/Steam/Heat/Cooling consumption

(13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

☒ ISO 14064-1

(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)

ARE&M IR & BRSR Assurance Statement FY 2026.pdf, AREM Assurance Statement FY 2025-26 - GHG Inventorization.pdf

Row 2

(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

☒ Emissions reduction initiatives/activities

(13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

☒ ISO 14064-1

(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)

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Row 3

(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

☒ Fuel consumption

(13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

☒ ISO 14064-1

(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)

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Row 4

(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

☒ Progress against targets

(13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

☒ ISO 14064-1

(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)

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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

☒ Renewable Electricity/Steam/Heat/Cooling consumption

(13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

☒ ISO 14064-1

(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)

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Row 6

(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

(13.1.1.3) Verification/assurance standard

General standards

- ☒ ISAE 3000
- ☒ ISO 14064-1

(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)

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Row 7

(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

- ☒ Year on year change in absolute emissions (Scope 1 and 2)

(13.1.1.3) Verification/assurance standard

General standards

- ☒ ISAE 3000
- ☒ ISO 14064-1

(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)

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Row 8

(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

☒ Year on year change in absolute emissions (Scope 3)

(13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

☒ ISO 14064-1

(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)

Row 9

(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

☒ Year on year change in emissions intensity (Scope 1 and 2)

(13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

☒ ISO 14064-1

(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)

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Row 10

(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

☒ Year on year change in emissions intensity (Scope 3)

(13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

☒ ISO 14064-1

(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)

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Row 11

(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

☒ Emissions to water in the reporting year

(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)

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Row 12

(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

(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)

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Row 13

(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 discharges– total volumes

(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)

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Row 14

(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 intensities of products and services

(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)

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Row 15

(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 withdrawals – volumes by source

(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)

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Row 16

(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 - 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)

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Row 17

(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

☒ Waste generated

(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)

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[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 243 to 251 of the attached report.

(13.2.2) Attachment (optional)

ARE&M Integrated Report Final FY2026.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 to facilitate collective action in priority basins.

Select from:

☒ No

