



Abbott India Limited
Godrej BKC, Plot C-68, "G"Block,
15-16th Floor, Bandra-Kurla Complex,
Near MCA Club, Bandra (E),
Mumbai - 400 051. India

Registered Office:
3, Corporate Park,
Sion Trombay Road,
Mumbai - 400 071.India

Tel: (91-22) 5046 1000/2000
Fax : (91-22) 5016 9400
E-mail : webmasterindia@abbott.com
Website : www.abbott.co.in
CIN: L24239MH1944PLC007330

BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001

July 12, 2024

Scrip Code: 500488

Dear Sir/Madam,

Sub: Submission of Business Responsibility and Sustainability Report for the Financial Year 2023-24

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for the Financial Year 2023-24 along with the Independent Assurance Statement by DNV Business Assurance India Private Limited, which forms an integral part of the Annual Report for the financial year 2023-24

You are requested to take the same on record.

For **Abbott India Limited**

Sangeeta Shetty
Company Secretary
Membership No.: ACS 18865

Encl: a/a

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A : GENERAL DISCLOSURES

I. Details of the Company

1.	Corporate Identity Number (CIN) of the Company	L24239MH1944PLC007330
2.	Name of the Company	Abbott India Limited
3.	Year of incorporation	1944
4.	Registered office address	3, Corporate Park, Sion-Trombay Road, Mumbai-400 071
5.	Corporate office address	15-16 th Floor, Godrej BKC, Bandra-Kurla Complex, Bandra (East), Mumbai-400 051
6.	E-mail	investorrelations.india@abbott.com
7.	Telephone	+91 022 5046 1000/ 2000
8.	Website	www.abbott.co.in
9.	Financial year for which reporting is being done	April 1, 2023 to March 31, 2024
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited
11.	Paid-up Capital	₹ 21,24,93,020/-
12.	Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR Report	Name : Sangeeta Shetty Designation : Company Secretary Telephone No. : +91 022 5046 1000/ 2000 E-mail ID : investorrelations.india@abbott.com
13.	Reporting boundary	Standalone basis (The reporting boundary covers Goa Plant, offices at BKC Mumbai, Chembur, Chennai, Hyderabad, Lucknow, Delhi and Nepal. Reporting on all indicators of Principle 6 and Indicator 5 of Principle 8 excludes Nepal office.)
14.	Name of assurance provider	DNV Business Assurance India Private Limited
15.	Type of assurance obtained	Reasonable Assurance of BRSR Core Indicators

II. Products/ Services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Company
1.	Pharmaceuticals	Manufacturing, marketing, sale and distribution of Pharmaceuticals	100%

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

Sr. No.	Product/ Service	NIC Code	% of total Turnover Contributed
1.	Pharmaceuticals	21002	100%

III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	1	6	7
International	NA	1	1



19. Markets served by the Company :

a. Number of locations

Locations	Number
National (No. of States)	28 States, 8 Union territories
International (No. of Countries)	4 Sri Lanka, Nepal, Maldives and Bhutan

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

1.37%

c. A brief on type of customers

Customers are the key stakeholders for the Company. Our customers include distributors, stockists, healthcare professionals, hospitals, government institutions and online pharmacies.

IV. Employees

20. Details as at the end of financial year 2023-24

a. Employees and Workers (including differently abled) :

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	3,589	3,228	89.94%	361	10.06%
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total Employees (D + E)	3,589	3,228	89.94%	361	10.06%
Workers						
4.	Permanent (F)	225	208	92.44%	17	7.56%
5.	Other than Permanent (G)	64	41	64.06%	23	35.94%
6.	Total Workers (F+G)	289	249	86.16%	40	13.84%

b. Differently abled Employees and Workers :

Being an equal opportunity employer, we do not seek or track this data. The provisions available for differently abled individuals are communicated to employees for awareness. We launched the Abbott disABILITY Network in India in September 2023, which has been another significant step forward in creating an environment, where employee feels safe, respected and valued. We have 45+ allies/ caregivers/ persons with disabilities who have already enrolled as part of this employee resource group since the launch in India.

21. Participation/ Inclusion/ Representation of Women as on March 31, 2024 :

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	8	3	37.50%
Key Management Personnel	2	1	50.00%

22. Turnover rate for Permanent Employees and Workers :

	FY 2023-2024			FY 2022-2023			FY 2021-2022		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	15.33%	21.61%	15.97%	16.78%	22.29%	17.31%	9.73%	17.93%	10.54%
Permanent Workers	1.92%	-	1.78%	0.47%	-	0.44%	0.45%	-	0.42%

Business Responsibility and Sustainability Report (Contd.)

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

23. Names of Holding/ Subsidiary/ Associate Companies/ Joint Ventures :

Sr. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ subsidiary/ associate/ joint venture	% of shares held by the Company	Does the Company indicated at Column A, participate in the Business Responsibility initiatives of the Company (Yes/ No)
1.	Abbott Capital India Limited, UK	Holding	50.45%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013 : Yes

(ii) Turnover : ₹ 5,779.83 Crores

(iii) Net worth : ₹ 3,698.89 Crores

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark
Communities	Yes. Communities can email at webmasterindia@abbott.com The web-link for the policy is https://www.abbott.co.in/content/dam/corp/abbott/en-ind/pdf/policies/Code-of-Business-Conduct.pdf	-	-	-	-	-	-
Investors and Shareholders	Yes. Investors and Shareholders can email at investorrelations.india@abbott.com The web-link for the Investor Grievance Redressal Mechanism is https://www.abbott.co.in/investor-relations/investor-centre.html	18	-	-	18	-	-



Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remark
Employees and Workers	<p>Yes. The same is available on the Company's intranet portal.</p> <p>The web-links for the policies are https://www.abbott.co.in/content/dam/corp/abbott/en-ind/pdf/policies/Equal-Employment-Opportunity-EEO-Policy.pdf</p> <p>https://www.abbott.co.in/content/dam/corp/abbott/en-ind/pdf/policies/internal-investigations-policy.pdf</p>	47	7	-	38	4	-
Customers	<p>Yes. The Customers can email at webmasterindia@abbott.com</p> <p>The web-link for the policy is https://www.abbott.co.in/content/dam/corp/abbott/en-ind/pdf/policies/Code-of-Business-Conduct.pdf</p>	376*	19	-	446*	-	-
Value Chain Partners	<p>Yes. The Value Chain Partners can email at webmasterindia@abbott.com</p> <p>The web-link for the policy is https://www.abbott.co.in/content/dam/corp/abbott/en-ind/pdf/policies/Code-of-Business-Conduct.pdf</p>	-	-	-	-	-	-

*Complaints/ Correspondence from patients received through website, email and healthcare professionals, are also included.

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

Sr. No.	Material issue identified	Risk or Opportunity	Rationale for identifying the Risk/ Opportunity	In case of risk, approach to adapt or mitigate	Financial Implications
1.	Innovating for access and affordability	Opportunity	Build an innovative portfolio to address unmet health needs at an accessible price point, to reach more people across geographies.	<p>We continue our focus on building comprehensive product portfolios through lifecycle management of current brands to address the health needs of more people. We are looking to expand into allied therapy areas and enter new therapies in the segments where we are currently present.</p> <p>We strive to be amongst the first to launch off-patent and differentiated medicines as well as continue to expand a pipeline of products in key therapeutic areas.</p> <p>For example :</p> <ul style="list-style-type: none"> • Post-patent launch of Solfe FCM (Ferric Carboxy maltose injection) to treat severe anemia and for patients who cannot take oral iron supplements. This product provides an affordable option for the treatment of anemia. • Excessive bleeding after childbirth accounts for nearly 20% of maternal deaths in India. The previous treatment of choice had to be kept in cold storage, which proved to be difficult in rural areas in India. To address this challenge, in 2020, Abbott partnered with Ferring to launch a novel, room temperature stable, single-dose formulation of the medicine for excessive post-birth bleeding, carbetocin. • Launch of differentiated product ‘Brufen powergel’. This is an emulgel formulation and comes with a unique novel stainless-steel applicator, that enables hands free, non-messy application. • Thyrowel plus, a unique micronutrient supplement for thyroid patients with organic selenium and L-tyrosine. 	Positive



Sr. No.	Material issue identified	Risk or Opportunity	Rationale for identifying the Risk/ Opportunity	In case of risk, approach to adapt or mitigate	Financial Implications
2.	Water and Waste-water Management	Risk	Abbott is committed to responsible water use in the communities where we operate. We work to minimize the impact we have on the quality and quantity of local water sources at our plant and offices. In some instances, we have established initiatives that address the most pressing local needs – whether that’s quality, quantity, or other concerns for those who rely on this precious natural resource.	<p>Abbott conducts an annual mapping process to understand the source of the water we use, how it is treated and discharged and the impact our operations have on local basins. At a local level, our Goa manufacturing site evaluates where water is sourced and where it is discharged to help manage its water program. We seek to reduce water withdrawals by recycling and reusing water. For example, Goa treats certain wastewater and reuses it for our own gardening purposes.</p> <p>Our process centers around four principles :</p> <ul style="list-style-type: none"> • Reduce : Work to improve water use efficiency in our operations. • Prevent : Manage water discharges that could adversely impact human health or the environment. • Educate : Emphasize to our employees and suppliers the importance of protecting groundwater and other water resources vulnerable to overuse or contamination and the role they play in doing so. • Engage : Develop and apply key water management principles and best practices across our Company. 	Negative
3.	Packaging and Waste Management	Opportunity	<p>We recognize the impact our packaging can have on the environment and we work to reduce the impacts of our products and services, including the waste they produce throughout their lifecycle.</p> <p>Responsibly handling the waste we create is a central tenet of Abbott’s commitment to extend the waste management responsibility.</p>	<p>Through our waste management strategy, we are committed to finding efficient ways to reduce the volume and potential hazardous characteristics of our waste and help ensure proper disposal practices.</p> <p>We are committed to using a circular economy approach to maximize recovery of resources and improve operating efficiency while attempting to reduce environmental risks and impacts.</p>	Positive

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Sr. No.	Material issue identified	Risk or Opportunity	Rationale for identifying the Risk/ Opportunity	In case of risk, approach to adapt or mitigate	Financial Implications
4.	Energy and Emissions Management	Opportunity	<p>Reducing climate impact is important for a healthy planet. We are working to deliver results against short-term science-based targets to reduce carbon emissions.</p> <p>Our operational activities produce Scope 1 (direct) and Scope 2 (indirect) emissions. Abbott India also supports the science-based environmental targets set for Abbott globally for 2030.</p>	<p>We maintain a comprehensive approach to managing and reducing our waste footprint. We also require sites to provide waste management awareness to employees on waste disposal practices and relevant reduction, reuse, and recycling programs.</p> <p>Our plant is certified under Abbott’s internal Zero Waste to Landfill (ZWL) program which means no waste is disposed of through landfill. Our HQ, the Mumbai BKC office was certified under Abbott’s internal non-manufacturing ZWL Program in 2022.</p> <p>We take a collaborative approach to reducing our emissions, focusing on :</p> <ul style="list-style-type: none"> • Energy efficiency in manufacturing operations. • Low-carbon energy investments. • Transportation fleet efficiency. • Supply chain carbon footprint. <p>Our energy and air emissions recording and reduction programs are outlined in our energy policy, technical standards, and energy guidelines.</p> <p>We carry out air emission monitoring and ambient air monitoring, per permit requirements, through Government approved third parties.</p> <p>Select fuel-burning equipment have switched over from diesel to dual fuel at the Goa plant.</p>	Positive
5.	Product Quality	Opportunity	<p>People depend on Abbott products to get and stay healthy; we must build and retain their trust, so delivering high quality, safe products is our number one priority.</p>	<p>We have quality processes in place for our products and services; and we are committed to continually assessing and improving those processes as information, technologies and practices evolve.</p>	



Sr. No.	Material issue identified	Risk or Opportunity	Rationale for identifying the Risk/ Opportunity	In case of risk, approach to adapt or mitigate	Financial Implications
				<p>We also work with our suppliers to promote the same commitment to quality and safety, through qualification programs, audits and other tools. We have conducted training programs for our TPMs.</p> <p>Abbott's Quality Management System (QMS) model and metrics are reviewed to track site, business, and company-level performance. We analyze root causes for performance indicators and take appropriate corrective actions, as and when needed.</p>	Positive
6.	Talent-Build the diverse, innovative workforce of tomorrow	Opportunity	Our ability to build a healthy, sustainable future, depends on the innovative ideas, execution, and dedication of a diverse workforce. In return, Abbott provides an environment that helps employees learn and grow in their careers and provides a workplace where they can bring their best selves to work each day.	Our talent management approach focuses on attracting, retaining, engaging and developing a diverse workforce ready for tomorrow's challenges. When you join Abbott, you are part of a community of employees doing purposeful work in an environment where everyone can bring their true self to work every day.	Positive
7.	Advance health equity through partnership.	Opportunity	In India, we are working towards advancing access to quality and affordable healthcare through operationally and financially sustainable models of care. Towards our goal of helping people live healthier and fuller lives, we strive to find measurable ways to improve access and health outcomes with scientific and technical expertise.	<p>Health Care Centers :</p> <p>We are working with Americares India to upgrade primary healthcare centers (PHC) to health and wellness centers (HWCs), which offer enhanced reproductive, maternal, and neonatal health services; build capacity of PHC staff and accredited social health activists (ASHAs); and educate communities on communicable and noncommunicable diseases. We have upgraded 127 PHCs by the end of FY 2023-24 and have committed to upgrade 43 PHCs across 7 states in FY 2024-25, thereby improving access to quality and affordable healthcare to underserved communities.</p> <p>Health Clinics :</p> <p>Liver diseases are currently amongst the top 10 reasons for mortality in India.</p>	Positive

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Sr. No.	Material issue identified	Risk or Opportunity	Rationale for identifying the Risk/ Opportunity	In case of risk, approach to adapt or mitigate	Financial Implications
				<p>Liver diseases include Alcoholic Liver disease and Non-Alcoholic Fatty Liver Disease (NAFLD). NAFLD is an asymptomatic disease that is often ignored by patients. The biggest challenge that clinicians face is the lack of quick, non-invasive and convenient diagnostic tools that have good sensitivity in confirming or excluding NAFLD.</p> <p>Historically, liver biopsy was considered the gold standard for NAFLD diagnosis. However, liver biopsy has significant limitations due to its invasiveness, painful nature, and risk of complications. As a part of our offerings, we have partnered with Fibroscan to provide support in the form of liver health screenings. FibroScan is a non-invasive liver imaging technology product. We have been improving access to diagnosis of liver conditions through screening in health clinics. During the past year, 3,50,000 patients were screened in more than 150 locations in India.</p> <p>Digital App for Vertigo :</p> <p>Over 9.9 million people in India live with vertigo, a balance disorder that results in a sudden, unpleasant sensation that makes people feel like the world is spinning. Experiencing vertigo can be disturbing and disabling. It can affect all aspects of a person's life and yet many people suffering from it do not recognize it. Vertigo may be dismissed as just a moment of 'dizziness'. Getting people to recognize the signs of vertigo, so its cause can be accurately diagnosed, is imperative. Vertigo episodes are treatable, so seeking proper care can help people get back to the lifestyle they enjoy.</p>	Positive



Sr. No.	Material issue identified	Risk or Opportunity	Rationale for identifying the Risk/ Opportunity	In case of risk, approach to adapt or mitigate	Financial Implications
8.	Removing barriers to health	Opportunity	<p>Our goal is to break down barriers that may keep people from living healthy.</p> <p>We work to remove barriers to health by aiming to improve access to quality care, enabling people to see a doctor and creating awareness on management of health conditions, with the goal of living healthier, fuller lives.</p>	<p>To help improve patient adherence for chronic conditions such as vertigo, Abbott has created a digital app that provides easy to implement and quick exercises and medication reminders for patients with vertigo. The vertigo coach app was launched in 2023. This easy-to-use, patient-friendly app has helped reduce time for HCPs to explain exercises and achieve better patient outcomes with treatment adherence.</p> <p>By 2025, there will be 1.1 billion women experiencing menopause in the world. In India, women experience menopause at least 5 years earlier than their western counterparts. Conversations around this topic are limited, and women do not know how they can seek help. In 2022, we launched The Next Chapter initiative to debunk misconceptions and spark more conversations about menopause.</p> <p>In 2023, we took the initiative a step further. We conducted media and in-clinic awareness campaigns, culminating in an event where we launched a menopause ‘conversation starter kit’, titled Real, Made Up or Mine. At these events, women could also use the menopause rating scale to assess severity of symptoms and book a doctor’s appointment. The idea was to empower women to seek help for their condition.</p> <p>We also developed materials to support healthcare professionals in changing the conversation on menopause.</p> <p>Furthermore, Abbott supports more than 750 independent menopause centers in India to support women going through menopause. These centers provide information to help women navigate menopause, from live educational sessions driven by doctors to webinars where women can get care by doctors specialized in women’s health.</p>	Positive

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SECTION B MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the National Guidelines for Responsible Business Conduct (NGRBC) Principles and Core Elements.

The NGRBC brought out by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below :

P1	Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent and accountable.
P2	Businesses should provide goods and services in a manner that is sustainable and safe.
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains.
P4	Businesses should respect the interests of and be responsive to all its stakeholders.
P5	Businesses should respect and promote human rights.
P6	Businesses should respect and make efforts to protect and restore the environment.
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
P8	Businesses should promote inclusive growth and equitable development.
P9	Businesses should engage with and provide value to their consumers in a responsible manner.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management processes									
1. a. Whether your Company's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web-link of the policies, if available	Policies are available on (1) https://www.abbott.co.in/investor-relations.html and (2) Intranet portal of the Company - accessible to the employees of the Company								
2. Whether the Company has translated the policy into procedures. (Yes/ No)	Yes								
3. Do the enlisted policies extend to your value chain partners? (Yes/ No)	Yes, Code of Conduct, Supplier Guidelines and other applicable policies, depending upon relevance, extend to our partners.								
4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) Standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your Company and mapped to each principle.	None								



5. Specific commitments, goals and targets set by the Company with defined timelines, if any; and
6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met :

Focus Area	Goals	Progress made during the year	Outlook for the current year
Protect a healthy environment	<p>Our goals are aligned to support the environmental targets set in the Abbott 2030 Sustainability Plan.</p> <p>Abbott has set enterprise-wide environmental targets for 2030 as detailed below. At Abbott India, some of our goals are aligned to the said global goals and we are continuing to contribute towards the same.</p> <p>(a) Climate Change</p> <ul style="list-style-type: none"> - Reduce absolute Scope 1 and Scope 2 carbon emissions by 30% from 2018 baseline by the end of 2030, consistent with the objectives of the Science Based Targets initiative (SBTi). - Work with our key carbon-intensive suppliers to reduce Scope 3 carbon emissions. <p>(b) Water Usage</p> <ul style="list-style-type: none"> - Work with key suppliers in high water stressed areas to reduce water quality and quantity risks to Abbott and the community. - Achieve water stewardship certification at all high water-impact manufacturing sites in water-stressed areas. - Implement accredited water stewardship management practices in more than 75% of all manufacturing sites operating in water-stressed areas. 	<ul style="list-style-type: none"> - Installation of Solar panels at Goa plant to harness clean energy to help reduce the carbon footprint of the plant. Benefits derived from the project include : <ul style="list-style-type: none"> • For 2023-24, Energy utilised from solar power was 286 MWh. • Carbon Emission has been reduced to 198 MT • Guaranteed power generation for over 20 years. - Project was undertaken at the Goa plant for reducing energy consumption under Abbott Agility Accelerator (A3) Program. Ideas implemented to reduce daily energy consumption by 1 % i.e., 180 KWH/ day. - CO₂ Emission total at Goa plant was 4,691 MT (for the year 2023-24). - Water consumption at Goa plant was 47,327 KL (for the year 2023-24). - The reject water from the Reverse Osmosis (RO) is utilized back in utilities and washroom. With this 16,096 KL water is saved for year 2023-24. - The BKC office has successfully reduced absolute Scope 2 carbon emissions by 27 % from 2018 baseline for the year 2023-24. - The BKC office is also Zero Waste to Landfill certified under Abbott's internally managed program. - The BKC office has successfully renewed the ISO 50001:2018 certification in the year 2023-24. 	<ul style="list-style-type: none"> - Implementation of water stewardship practices. - Maintain Abbott's internal Zero waste to landfill certification.

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Focus Area	Goals	Progress made during the year	Outlook for the current year
	<p>(c) Waste Management</p> <ul style="list-style-type: none"> - Reduce waste impact using a circular economy approach to achieve and maintain at least 90% waste diversion rate. 		
Providing access and availability of products	<p>For Abbott India, increase focus on prevention and well-being, drive personalized patient-centric solutions for establishing and shaping the therapy standards of health aware and digital savvy consumers.</p> <p>Continue new Product launches, Outreach in Tier 2 and Tier 3 geographies and 360° Marketing campaigns to reach more consumers.</p>	<ul style="list-style-type: none"> - Launched 8 new products in FY 2023-24 across various therapeutic areas, Women's Health, Gastroenterology, Pain management, Neurolife, Metabolics and Multi-Specialty. - Launched line extensions of current brands as a part of our product lifecycle management (e.g., Brufen Powergel- expansion into local pain management, Zolfresh ODT (orodispersible tablet) - patient friendly form, Rowasa OD – targeted tablet delivery for ulcerative colitis, Thyrowel plus with higher Selenium content for better thyroid function). - Empowered patients to actively participate in their healthcare decisions via tools and services such as the “Vertigo coach app” or “The Next Chapter” campaign for menopause. 	<ul style="list-style-type: none"> - Expansion into new sub-therapies in Gastroenterology and Women's Health, Neurology - Vaccine portfolio expansion - Expanding adult vaccination - Continued focus on building product portfolio through lifecycle management of existing brands to meet more people's health needs in 2024. - Launching off patent products at affordable price for the benefit of more patients
STEM (Science, Technology, Engineering and Mathematics)	<p>By 2030, Abbott globally plans to create 2,00,000 STEM opportunities helping to create a pipeline of talent interested in STEM careers to meet the growing demands for healthcare innovation.</p>	<p>In India, in partnership with the Smile Foundation, we are supporting 4,660 children from low-income communities - 44% of whom are girls - in STEM, health education and sports. Health education covers noncommunicable diseases, menstrual hygiene, and water, sanitation and hygiene (WASH). Our STEM internship program in India is now in its third year.</p>	<ul style="list-style-type: none"> - Continue to strengthen our school program and STEM Internships.
Advance health equity through partnership	<p>Develop differentiated solutions to alleviate the burden of Non-Communicable Diseases (NCDs) through community-based and community-led models of care that demonstrate both operational and financial sustainability and scale.</p>	<p>India has a significant non-communicable disease burden (NCD). This is especially in terms of cardiovascular and chronic respiratory disease, cancer and diabetes. NCDs account for roughly 65% of all deaths in the country. Moreover, the population's pressing problems include lack of access to quality, affordable healthcare.</p>	<ul style="list-style-type: none"> - Screen more people from low-income communities for non-communicable diseases and bring them into the care system early. - Forge new partnerships with care providers for efficient, cost-effective and sustained care delivery.



Focus Area	Goals	Progress made during the year	Outlook for the current year
		<p>At Abbott, as a responsible, innovative, and sustainable business, we intend to spearhead CSR efforts to help meet the urgent, unmet needs of the local community. This can help catalyze a healthy, thriving society. We aim to provide lasting solutions to health challenges, reach the grassroots, and make a meaningful impact. One way in which we have been striving to do this is by supporting efforts to strengthen the nation's primary healthcare system, which is the first point of contact for communities within the health system. This supports our aim to bring more people into the care system early. This can help contain the advancement of cases. This PHC program will form another key step in Abbott's journey of furthering its goal of improving the lives of one in every three people on the planet by 2030.</p> <p>In collaboration with AmeriCare India Foundation, we have been helping upgrade Primary Health Centres (PHCs) to Health and Wellness Centres (HWCs) across India. The three core objectives of this program are to upgrade PHCs to HWCs, to drive capacity building for PHC staff and healthcare workers and to improve community awareness around NCDs and infectious diseases. By doing this, we aim to increase access to primary healthcare. These centres are vital to support the government's Ayushman Bharat initiative, making quality healthcare equitable and accessible to all. Such upgrades make these centres better equipped to serve community healthcare needs.</p> <p>There has been a greater uptake for health services across the upgraded centers, following improved healthcare infrastructure, strengthened service delivery capabilities and community education campaigns.</p> <p>We have advanced access to quality and affordable care across 29 districts in 15 states.</p> <p>A cloud-based application for low-income communities to improve care delivery and adherence to treatment has been facilitated.</p>	<ul style="list-style-type: none"> - In collaboration with AmeriCare, upgrade more PHCs to HWCs and strengthen access to quality healthcare infrastructure and services for low-income communities. - Strengthen PHCs with capacity building for their staff and ASHAs who act as a crucial linkage between physical infrastructure and the communities where they live. - Refine tech-based interventions to improve the efficacy of care delivery and drive higher levels of adherence to treatment through Electronic Medical Records (EMR). - Expand access to program services across newer geographies through tech platforms and community health workers.

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Focus Area	Goals	Progress made during the year	Outlook for the current year
		<p>We have supported Ayushman Bharat Program by upgrading 127 Primary Health Centers (PHCs) to Health and Wellness Centers (HWCs) by end of FY 2023-24.</p> <p>When comparing numbers between April 2020 – March 2021 and April 2023 – December 2023, some specific examples of improvements in impact include :</p> <ul style="list-style-type: none"> - 57% rise in outpatients facilitated - 50% increase in lab tests conducted <p>There was also a steady increase in the number of outpatients diagnosed with various conditions :</p> <ul style="list-style-type: none"> - 186% rise in diabetes diagnosis - 129% increase in outpatients detected with hypertension - 122% rise in detection of dental related issues 	

Governance, Leadership and Oversight

7. Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements :

Sustainability at Abbott is about how we bring our purpose to life. For us, it means managing our company to deliver long-term impact for the people we serve – shaping the future of healthcare and helping the greatest number of people live better and healthier. It’s what we’ve been doing for more than 130 years (globally) and over 113 years (in India). And it’s why health is at the center of our 2030 Sustainability Plan. We believe a sustainable future starts with health.

The best healthcare solution is the one that can reach the most people who need it. Abbott’s 2030 Sustainability Plan outlines our focus on removing barriers to health, driving health equity, and designing access and affordability into our products.

By 2030, our goal is to improve the lives of 3 billion people globally a year – 1 in 3 people on the planet, reaching a billion more than we do today.

We’ll continue to deliver results in foundational sustainability areas as well, including doing our part to protect the environment and manage our business responsibly. We’re working across our operations and with key suppliers to conserve water, reduce carbon emissions and expand renewable energy use. We’ll reduce the environmental impact of our product packaging and minimize waste in our operations through reuse and recycling. Abbott India is committed towards contributing towards this goal.

Ref : <https://www.abbott.com/responsibility/sustainability.html>

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Swati Dalal Managing Director
9. Does the Company have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes/ No). If yes, provide details.	Yes Swati Dalal Managing Director



10. Details of review of NGRBCs by the Company :

Subject for review	Indicate whether review was undertaken by Director/ Committee of the Board/ any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ any other-please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action					Yes					Annually at the time of approval of Business Responsibility and Sustainability Reporting								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances					Yes					Annual basis								

	P1	P2	P3	P4	P5	P6	P7	P8	P9	
11. Has the Company carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/ No). If yes, provide name of the agency.										Our policies are reviewed internally on a periodic basis. No review is conducted through an external agency.

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

Not Applicable

SECTION C : PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year 2023-24 :

Segment	Total number of training and awareness programmes held	Topics/ principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors (BOD)	8	The Company conducts familiarization programs for its Board of Directors wherein sessions are held during the year on the strategy, business operations, ethics and compliance policies, financials, risk management, internal controls and compliances, CSR and ESG and EHS initiatives and projects.	100%
Key Managerial Personnel (KMP) and Employees other than BOD and KMPs	1	The KMPs and employees undergo various trainings/ awareness sessions such as induction training at the time of joining and leadership, policy, technical and compliance training and/ or certifications during the course of employment, including : <ul style="list-style-type: none"> Code of Business Conduct Global Anti-Corruption Protecting Sensitive Data Abbott Enterprise Cybersecurity Scientific Research 	100%

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Segment	Total number of training and awareness programmes held	Topics/ principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
		<ul style="list-style-type: none"> Conflict of Interest Careful Communication Certification for Code of Business Conduct, Confidential Information and Conflict of Interest 	
Workers	1	Certification for topics as under : <ul style="list-style-type: none"> Code of Business Conduct Confidential Information Conflict of Interest 	100%

2. Details of fines/ penalties/ punishment/ award/ compounding fees/ settlement amount paid/ levied in proceedings (by the Company or by Directors/ KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year (disclosures on the basis of materiality as specified in Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

Monetary					
Date	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in ₹)	Brief of the Case	Has an appeal been preferred? (Yes/ No)
Penalty/ Fine*					
January 3, 2024	-	Office of the Assistant Commissioner of Central Goods and Services Tax - Medchal Division, Secunderabad	GST Tax authorities levied a penalty of ₹ 1.69 Crores for the period from July 2017 to March 2020.	Disallowance of ITC on account of non-filing of GSTR-3B returns by suppliers and other reasons.	Yes
February 6, 2024	-	Office of the Commissioner of Customs (Import), Air Cargo Complex, Sahar, Mumbai.	Customs authorities : (1) Levied Customs Duty amounting to ₹ 12.60 Crores under Section 28(4) of the Customs Act 1962 along with applicable interest under Section 28AA of the Customs Act. (2) Imposed redemption fine of ₹ 50 Crores in lieu of confiscation of imported goods under Section 125(1) of the Customs Act. (3) Imposed Penalty equal to duty of ₹ 12.60 Crores and applicable interest thereon under Section 114A of the Customs Act.	Disallowance of classification of imported goods under CTH 29372300/ 29379090 by the Company/ importer and order to reclassify the same under CTH 30033900 of the Customs Tariff Act 1975.	Yes
Settlement	-	-	-	-	-
Compounding Fee	-	-	-	-	-

* Disclosures on penalties and fines where the amount paid/levied is less than ₹ 0.05 Crores and the Company has not preferred an appeal, are available on the website of the Company at www.abbott.co.in.



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

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

Case Details	Name of regulatory/ enforcement agencies/ judicial institutions
Office of the Assistant Commissioner of Central Goods and Services Tax - Medchal Division, Secunderabad, levied a penalty of ₹ 1.69 Crores for the period from July 2017 to March 2020 stating disallowance of ITC on account of non-filing of GSTR-3B returns by suppliers and other reasons.	Appeal has been filed with the Joint Commissioner, (Appeals), Hqrs. Office, Basheerbagh, Hyderabad.
Office of the Commissioner of Customs (Import), Air Cargo Complex, Sahar, Mumbai, levied Customs Duty amounting to ₹ 12.60 Crores under Section 28(4) of the Customs Act 1962 along with applicable interest under Section 28AA of the Customs Act, imposed redemption fine of ₹ 50 Crores in lieu of confiscation of imported goods under Section 125(1) of the Customs Act and imposed Penalty equal to duty of ₹ 12.60 Crores and applicable interest thereon under Section 114A of the Customs Act, stating disallowance of classification of imported goods under CTH 29372300/ 29379090 by the Company/ importer and order to reclassify the same under CTH 30033900 of the Customs Tariff Act 1975.	Appeal has been filed with CESTAT (Customs, Excise and Service Tax Appellate Tribunal), Mumbai.

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

Yes. Abbott India has adopted the Abbott Global Anti-Corruption policy and the same is available on the intranet portal of the Company.

Our Code of Business Conduct, available in 29 languages, is foundational to ethical conduct at Abbott. Every employee is required to read and certify adherence to the code annually. This and other policies are designed to align with laws, regulations, and industry guidelines. Our Global Anti-Corruption Policy, which has been adopted locally by Abbott India, prohibits bribery and corruption in any form. Employees complete annual training on this and other related policies. Third parties (for example, distributors, dealers, wholesalers, resellers, and marketing partners promoting and selling Abbott products) with whom Abbott works are expected to hold themselves to the same ethical and legal compliance standards as Abbott; and we detail our expectations in our Third-Party Guidelines. Our process requires Abbott businesses, subsidiaries and affiliates outside the U.S. to complete diligence before engaging third parties, including screening suppliers, identifying high-risk partners and monitoring and mitigating potential risks.

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

Nil

6. Details of Complaints with regards to Conflict of Interest :

Nil

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

Not applicable

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8. Number of days of accounts payables ((Accounts payable *365)/ Cost of goods/ services procured)

	FY 2023-24	FY 2022-23
Number of days of accounts payables	91	92

9. Open-ness of business

Details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances and investments, with related parties :

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a) Purchases from trading houses as % of total purchases	82.95%	80.05%
	b) Number of trading houses where purchases are made from	48	52
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	95.56%	95.28%
Concentration of Sales	a) Sales to dealers/ distributors as % of total sales	96.57%	95.83%
	b) Number of dealers/ distributors to whom sales are made	6,954	7,106
	c) Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	12.10%	12.30%
Share of RPTs in	a) Purchases (Purchases with related parties/ Total Purchases)	14.02%	17.08%
	b) Sales (Sales to related parties/ Total Sales)	1.63%	1.23%
	c) Loans and advances (Loans and advances given to related parties/ Total loans and advances)	NIL	NIL
	d) Investments (Investments in related parties/ Total Investments made)	NIL	NIL

PRINCIPLE 2 : Businesses should provide goods and services in a manner that is sustainable and safe**Essential Indicators**1. **Percentage of R&D and Capital Expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the Company, respectively :**

	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
R&D	NIL	NIL	-
Capex	3%	53%	<p>For FY 2023-24</p> <ul style="list-style-type: none"> Upgraded fall protection system at Goa plant. The fall protection system helps employees work safely at heights to help prevent the risk of fall. <p>For FY 2022-23</p> <ul style="list-style-type: none"> Solar PV panel for Green power resulted in reduction of CO₂ emissions and cost; Additional dust extraction systems to help reduce safety explosion risk along with improved industrial hygiene for shop floor employees; Close loop powder transfer system to help enhance industrial hygiene of shop floor employees; ETP upgrade with pretreatment and multi disk screw press to help better control of parameters and reduction in moisture content of sludge help us to reduce cost; Brine chiller with Eco friendly refrigerant; Sprinkler system for material store.



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

Yes. Abbott has been working on increasing the sourcing of local packaging materials, thereby reducing the need for transportation and the resultant vehicular emissions. For example, the bottles for liquid products are pre-sleeved and procured locally from a vendor close to the plant. There has been increasing focus on localizing the supply chain through the alternative vendor development process.

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

Approximately 40% of the materials were purchased from local suppliers at Goa.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste

Abbott focuses on the 3Rs—namely reduce, recycle and reuse. Abbott is engaged with key suppliers to reduce the environment impact of materials that become waste in our operations and is developing and tracking supplier waste diversion initiatives.

Some of the hazardous waste is dispatched to cement factories which utilize these materials as fuel for manufacturing cement, thereby recovering energy. Non-hazardous waste like paper, glass, metals, sanitary, etc., are sent to approved vendors for recycling. The Goa plant and Abbott BKC Corporate Office retained Abbott's internal certification of Zero Waste to Landfill (ZWL) which means no waste is disposed of through landfilling, helping manage and reduce our waste footprint.

The Company has engaged an authorized recycler for E-waste disposal. Other waste such as biomedical waste is sent to a vendor authorized by the Pollution Control Board.

The Company adheres to the requirements of the Plastic Waste Management Rules, 2022 as laid down by the Ministry of Environment, Forests and Climate change. The Company has entered into an agreement with waste management agencies for collecting and processing plastic packaging waste across the states and union territories of India where it operates.

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

Yes, EPR is applicable to Abbott's activities and a waste collection plan has been submitted to the Central Pollution Control Board in line with EPR.

Principle 3 : Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

1. a. Details of measures for the well-being of Employees

We have benefits and programs to care for the health and well-being of our employees. Our approach is to provide employees with a workplace environment that

- Promotes diversity, equity and inclusion;
- Offers extensive professional development, mentoring and training programs;
- Encourages and supports work-life harmony;
- Offers competitive compensation and benefits;
- Provides means to listen to employees;
- Commits to employee health and safety and offers wellness programs.

The India Wellness Program is a flagship program that covers initiatives around physical, emotional, financial, and social wellness as the four key pillars of employee holistic well-being, and we continue to amplify it each year. In 2023 this program was branded as BeStrong with an increased focus on each pillar. Some key programs under the pillars include :

1. Physical Wellness (branded as FitStrong) : Health check-ups, on-site doctor, vaccination drives, awareness sessions on critical and lifestyle diseases and exercise challenges are some programs that are provided for employees to focus on their physical health. We have an annual team challenge known as "Exercise Across Abbott" encouraging employees to form teams and publish daily exercise accomplishments.

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2. **Mental/ Emotional Wellness (branded as MindStrong)**: Wellness of the mind is as significant and essential as our physical wellness. We support our employees on this journey by offering avenues where employees can learn from and leverage the knowledge of experts through programs addressing various aspects of emotional well-being. The MindStrong program is aimed to de-stigmatize mental health issues and enable resilience. It was launched under the India Wellness Program in 2020. Since then, initiatives have been taken on sensitive issues like dealing with stress, sleep, anger management, family, and time management. On the occasion of Mental Health Day, a 3-day dedicated celebration known as “MindStrong Fest” was organized in October 2023. Multiple programs were executed including a Leadership Symposium and external speaker sessions that encouraged employees to be more open about mental health issues and learn from the leaders and their Mental Health mantras.
3. **Financial Wellness (branded as WealthStrong)** : Sessions with experts were arranged to educate employees on financial planning to enable them to understand the basics of retirement planning, planning for financial uncertainties, debt management, personal income tax awareness, etc.
4. **Social Wellness (branded as BondStrong)** : We believe in a culture where employees understand the broader sense of purpose. There are various initiatives that are run throughout the year that drive a sense of community and align employees towards the corporate social responsibility agenda. One such initiative being Abbott’s consistent participation in Tata Mumbai Marathon where Abbott leaders run as allies with differently abled people to promote the spirit of inclusion.

Abbott continues to provide its employees a dedicated Employee Assistance Program (EAP). At Abbott, we recognize that the right help at the right time can help manage challenges or crises life may bring. The EAP was started with this aim in mind. It is an independent counselling and resource service sponsored by Abbott for its employees. Its features include :

- 24/ 7 availability for employees and their families via phone, e-mail or live chat;
- All calls are directed to psychologists;
- Assistance for personal issues that could affect health;

- Counselling for work life balance, stress management, management skills and family support, including legal and financial information.

While these initiatives are available to all employees, Abbott with its increased focus on improving gender diversity in the workplace has organized specific programs for its women employees. These include mammography check-ups, financial planning sessions, and specially curated health check-up packages.

Some other initiatives under health and well-being include :

1. **Work Life Harmony** : Abbott values working together, face-to-face, and we care about providing flexibility for our employees. Because both are important, Abbott’s Flex Work policy is designed to provide flexible work options to employees while also acknowledging the distinct benefits of being at work together. We view these initiatives not only as important tools for talent attraction and retention, but also as key components in our approach to diversity, equity and inclusion.
2. **Listening to our employees : Your Voice Counts.** At Abbott, it is important for us to get the pulse of how our employees feel. With this objective in mind the Company introduced “Your Voice Counts” survey. The survey is crucial to the Company as it helps to identify areas that our employees think are important and need improvement. The survey is anonymous, and employees are covered in a given calendar year. The actions are driven in various areas that impact employees and initiatives taken are communicated back.
3. **Employee Resource Groups** : As part of our Diversity and Inclusion initiatives, our employees also have access to numerous employee resource groups like Women Leaders of Abbott (WLA), Working Mothers of Abbott (WMA), PRIDE Network India, Abbott disABILITY Network India and Early Career Network (ECN) which aid in networking, enhancing learning, support and engagement.

Health and Safety

We are committed to keeping our employees safe by preventing incidents in and around the workplace. We strive to maintain high standards of Environment, Health and Safety (EHS) practices. The Company has global policies and standards regarding how we manage employee health, safety and productivity. The Company’s manufacturing plant and commercial sites adhere to auditing and reporting requirements, which serve as a baseline for health and safety performance worldwide.



% of Employees covered by											
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. C	% (C/A)	No. (D)	% (D/A)	No.(E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	3,228	3,228	100%	3,228	100%	NA		3,228	100%	177	5%
Female	361	361	100%	361	100%	361	100%	NA		141	39%
Total	3,589	3,589	100%	3,589	100%	361	100%	3,228	100%	318	9%
Other than Permanent Employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

% of Workers covered by											
Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. C	% (C/A)	No. (D)	% (D/A)	No.(E)	% (E/A)	No. (F)	% (F/A)
Permanent Workers											
Male	208	208	100%	208	100%	NA		208	100%	23	11%
Female	17	17	100%	17	100%	17	100%	NA		16	94%
Total	225	225	100%	225	100%	17	100%	208	100%	39	17%
Other than Permanent Workers											
Male	41	41	100%	41	100%	NA		41	100%	-	-
Female	23	23	100%	23	100%	23	100%	NA		7	30%
Total	64	64	100%	64	100%	23	100%	41	100%	7	11%

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent)

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the Company	0.11%	0.09%

2. Details of retirement benefits, for current financial year and previous financial year :

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

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3. Accessibility of workplaces :

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

Abbott is an Equal Opportunity Employer and our vision in India is to build strength through diversity and celebrate our differences to become better together. We hire employees based on merit and suitability to the role. We have a global Disability Network which aims to be a best-in-class support for people of all abilities, and we launched the Abbott disABILITY Network in India in 2023. The Company empowers people with disabilities to reach their fullest career potential through a culture of understanding, awareness, advancement and advocacy for individuals with disabilities.

The Company consistently works towards identifying the needs of differently abled employees and proactively supporting them. Persons With Disability (PWD) friendly requirements such as ramps, washrooms and IT assets are available at our Mumbai BKC Office and Goa Plant.

The Company engaged an agency dedicated to individuals with special needs and conducted sensitivity workshops for BKC Office based employees including contract, housekeeping and admin support.

To strengthen our representation of individuals who are differently abled, Abbott has launched an Internship Program in India in 2023 wherein individuals from differently abled and other diverse groups were onboarded in various departments like Marketing, Finance, Human Resources, Supply Chain, Operations, Innovation and Development, and IT.

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

Yes, the Company has a comprehensive Equal Opportunity Policy as per the Rights of Persons with Disabilities Act, 2016. The Policy is available on <https://www.abbott.co.in/investor-relations.html>.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	92%	100%	100%
Female	100%	81%	100%	100%
Total	100%	90%	100%	100%

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	Not Applicable

Yes, Abbott is committed to building a cordial work atmosphere that fosters trust and collaboration, by resolving grievances in a systematic, fair and timely manner. We have a Grievance Redressal Policy where the procedure, committee and individuals involved as part of a resolution process are specified. The Grievance Redressal Committee is involved in resolving issues and the Grievance Process helps maintain a fair and equitable process. Employees can also report to management through traditional communication channels. They also have access to a web portal and phone line through our “Speak Up” portal. Our multilingual Ethics and Compliance Helpline is available globally 24/7 to voice concerns about a potential violation of our Company’s values and Company’s Code of Business Conduct.



7. Membership of Employees and Worker in association(s) or unions recognized by the Company :

Category	FY 2023-24			FY 2022-23		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of Association(s) or Unions (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of Association(s) or Unions (D)	% (D/C)
Male	3,228	-	-	3,140	-	-
Female	361	-	-	332	-	-
Total Permanent Employees	3,589	-	-	3,472	-	-
Male	208	208	100%	211	211	100%
Female	17	17	100%	17	17	100%
Total Permanent Workers	225	225	100%	228	228	100%

8. Details of training given to Employees and Workers :

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Permanent Employees										
Male	3,228	2,811	87.08%	2,811	87.08%	3,140	2,818	89.75%	2,818	89.75%
Female	361	197	54.57%	198	54.84%	332	242	72.89%	242	72.89%
Total	3,589	3,008	83.81%	3,009	83.83%	3,472	3,060	88.13%	3,060	88.13%
Permanent Workers										
Male	208	184	88.46%	180	86.53%	211	186	88.15%	186	88.15%
Female	17	1	5.88%	1	5.88%	17	1	5.88%	1	5.88%
Total	225	185	82.22%	181	80.44%	228	187	82.02%	187	82.02%

All employees are trained on EHS and on skill development through induction programs and site standard operating procedures. The training is conducted at time of joining and on regular intervals thereafter.

9. Details of Performance and Career Development reviews of Employees and Workers :

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Permanent Employees						
Male	3,228	3,228	100%	3,140	3,140	100%
Female	361	361	100%	332	332	100%
Total	3,589	3,589	100%	3,472	3,472	100%
Permanent Workers						
Male	208	208	100%	211	211	100%
Female	17	17	100%	17	17	100%
Total	225	225	100%	228	228	100%

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10. Health and safety management system :

- a. **Whether an occupational health and safety management system has been implemented by the Company? (Yes/No). If yes, the coverage of such system?**

Yes, the Company has implemented an occupational health and safety management system and is covered at all levels at the Goa plant, field forces and offices.

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

The Company has deployed a risk assessment tool, gap assessment tool, incident reporting and investigation and trend analysis to identify work-related hazards and assess risks on a routine and non-routine basis.

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

Protocols to report work-related hazards are implemented in both manufacturing plants and commercial operations. At Plants, the site safety committee is responsible for analyzing the reports and act to minimize work-related hazards. In commercial operations, the EHS Liaisons of business affiliates work closely with the EHS team in addressing reports of work-related hazards. In addition to these, implementation of Behavior Based Safety (BBS) helps us to observe the hazards and implement corrective actions to address them.

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

Yes, non-occupational medical services are offered to all employees/ workers at Occupational Health Center. All our office employees are covered under medical insurance.

11. Details of safety related incidents :

Safety Incident/ Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	2.63	2.22
	Workers	-	-
Total recordable work-related injuries	Employees	23	20
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

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

We are committed to supporting a safe and healthy workplace for our employees, visitors, and contractors. We have implemented several measures to help ensure safety and well-being at the workplace. Some of these are :

- **Implementation of safety policies and procedures :** We have defined safety policies and procedures in place that are regularly updated to help ensure compliance with local laws and regulations. We provide regular safety training to employees to help ensure that they are aware of safety protocols and standards to be followed.
- **Conduct regular safety inspections :** We conduct regular safety inspections of our facilities to identify potential hazards and risks and take corrective measures to mitigate identified risks to provide a safe working environment.
- **Providing Personal Protective Equipment (PPE) :** We provide appropriate PPE to employees based on their work requirements. We also take steps to ensure that the PPE provided is of high quality and meets safety standards. We provide training to employees on the proper use, maintenance and disposal of PPE.



- **Promoting a culture of safety :** We encourage our employees to report any safety concerns or hazards without fear of retaliation. We have also established a reporting mechanism for safety concerns and the Company takes prompt action to address these.

13. Number of Complaints on the following made by Employees and Workers :

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-	-	-	-	-	-
Health and Safety	-	-	-	-	-	-

14. Assessments for the year :

	% of your plants and offices that were assessed (by Company or statutory authorities or third parties)
Health and safety practices	-
Working Conditions	Vendor Labor compliance audit has been conducted for BKC Office.

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

In 2023-24, various corrective actions were taken for the safety incidents which occurred at the manufacturing site. The corrective actions included improving machine guarding on certain equipment, adjusting work surfaces to minimize trip hazards and reducing the use of sharps. These actions were shared with applicable personnel. For field-based employees, corrective coaching was conducted for drivers who were involved in preventable incidents.

Principle 4 : Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

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

The Company recognizes that listening to its stakeholders and responding thoughtfully to their concerns and ideas are vital to its success as a business and to its progress as a global corporate citizen. Understanding stakeholder insights helps the Company to develop new products to address unmet health needs; educate patients; engage healthcare professionals and understand how and where our Company can make a real difference. The Company engages with a broad range of stakeholders including Patients, Consumers and Customers; Governments and Regulators; Healthcare Professionals; Employees; NGOs; Local Communities; Suppliers and Shareholders. Stakeholder engagement is conducted through many associations and partnerships of which the Company is a member. The Company also seeks to engage with stakeholders more informally, through networks and organizations in which it participates.

Business Responsibility and Sustainability Report (Contd.)

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

Stakeholder Group	Whether identified as Vulnerable and Marginalized Group	Channels of Communication (E-mails, SMS, Newspaper, Pamphlets, Advertisement, Community meetings, Notice Board, Website, Others)	Frequency of Engagement (Annually/ Half-yearly/ Quarterly/ Others)	Purpose and scope of engagement including key topics and concerns raised during such engagements
Shareholders/ Investors	No	<ul style="list-style-type: none"> - Annual Shareholders' Meetings - Investor Group Meetings - Annual Report - Investor section on Company's website at www.abbott.co.in - Through Stock Exchange intimations 	Annual/ Quarterly/ need basis	Providing adequate and timely information about the financial performance of the Company and other updates relevant to them
Healthcare Professionals (HCPs)	No	<ul style="list-style-type: none"> - Sales Team visits - Continuing Medical Education and Workshops - Medical Conferences - Patient support or education programs - Digital Therapy updates through e-mails - Abbott Therapy websites - Scientific Knowledge digital platforms - Advisory Boards 	Regular	<ul style="list-style-type: none"> - Inform HCPs about Abbott Therapies/ Brands/ Evidence based Science - Updating scientific knowledge and skills of HCPs through CMEs and Workshops - Clinical research and Publications with HCPs - Responding to scientific medical queries of HCPs - Support conduct of Patient Education/ Diagnosis programs - Seek insights from HCPs on challenges/ needs in clinical practice
Patients	No	<ul style="list-style-type: none"> - Therapy websites - Patient awareness services (print, digital and online media, radio awareness) 	On need basis	<ul style="list-style-type: none"> - Patient Information materials for reference - Responding to the questions/ correspondence received through Company website/ e-mails



Stakeholder Group	Whether identified as Vulnerable and Marginalized Group	Channels of Communication (E-mails, SMS, Newspaper, Pamphlets, Advertisement, Community meetings, Notice Board, Website, Others)	Frequency of Engagement (Annually/ Half-yearly/ Quarterly/ Others)	Purpose and scope of engagement including key topics and concerns raised during such engagements
Employees	No	<ul style="list-style-type: none"> - Mass Communication Channels : e-mails, newsletters, surveys, townhalls - Internet Portal : aLIVE, Viva Engage - Employee Networking and Resource Groups - Employee Volunteering Program and Employee Giving Campaigns - Technology levers : Chatbots, Abbott World – an employee intranet platform, Microsoft Teams - Company Notice Boards - Company website 	Regular	<p>Employees are engaged on various aspects like :</p> <ul style="list-style-type: none"> - Organization updates - Communication about benefits, policies and processes - Employee Health, Safety, and Wellbeing Programs - Training/ skill development programs - Enhancing the overall employee experience - Creating an inclusive culture and making employee voices and feedback count through opportunities like Focus Group Discussions/ Surveys, etc.
Communities	Yes	<ul style="list-style-type: none"> - Community engagement programs with SEWA, Amicare and Smile Foundations, Health Clinics 	Regular	<ul style="list-style-type: none"> - Community engagement programs
Suppliers	No	<ul style="list-style-type: none"> - Supplier Guidelines published in multiple languages, Supplier Social Responsibility Program, including surveys, Supplier audit programs, e-mails and other communication 	Periodically	<ul style="list-style-type: none"> - Supplier Evaluation - Supplier Meetings
Government	No	<ul style="list-style-type: none"> - Trade Associations/ Chambers - Direct engagements 	Periodically	<ul style="list-style-type: none"> - Partner with Government to support Indian National policies or programs

Principle 5 : Businesses should respect and promote human rights

Essential Indicators

1. Employees and Workers who have been provided training on human rights issues and policy(ies) of the Company :

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employee/ workers covered (B)	% (B/A)	Total (C)	No of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	3,589	3,589	100%	3,472	3,472	100%
Other than permanent	-	-	-	-	-	-
Total Employees	3,589	3,589	100%	3,472	3,472	100%

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Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employee/ workers covered (B)	% (B/A)	Total (C)	No of employees/ workers covered (D)	% (D/C)
Workers						
Permanent	225	225	100%	228	228	100%
Other than permanent	64	64	100%	149	149	100%
Total Workers	289	289	100%	377	377	100%

2. Details of minimum wages paid to Employees and Workers

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	3,228	-	-	3,228	100%	3,140	-	-	3,140	100%
Female	361	-	-	361	100%	332	-	-	332	100%
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent										
Male	208	-	-	208	100%	211	-	-	211	100%
Female	17	-	-	17	100%	17	-	-	17	100%
Other than Permanent										
Male	41	-	-	41	100%	118	-	-	118	100%
Female	23	-	-	23	100%	31	-	-	31	100%

3. Details of remuneration/ salary/ wages

a. Median remuneration/ wages

(₹ in Crores)

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	5	0.23	3	0.31
Key Managerial Personnel (KMP)	1	2.85	1	0.54
Employees other than BoD and KMP	3,227	0.10	360	0.09
Permanent Workers	208	0.12	17	0.06

b. Gross wages paid to females as % of total wages paid by the Company

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	11%	11%

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

Yes. The Company offers several channels where individuals can ask questions and raise concerns. Employees can report to management through traditional communication channels but also have access to a web portal and phone line through our "Speak Up" portal. Our multilingual Ethics and Compliance Helpline is available globally 24/7 to voice concerns about a potential violation of our Company's values and Company's Code of Business Conduct.



Abbott is committed to providing a cordial work atmosphere for employees to foster trust and collaboration, by resolving grievances in a systematic, fair and timely manner. The Grievance Redressal Policy is laid out wherein the procedure, committee and individuals involved as part of the resolution process are specified. The Grievance Redressal Committee resolves issues through effective communication, initiative and sound judgement. Over the year, multiple employee awareness sessions have been held to build better understanding amongst employees of the Grievance Redressal Process and the Committee responsible for addressing their grievances. The Company has also established an Internal Complaints Committee (ICC), to address any matters of sexual harassment through a fair investigation.

There are various leadership touch points created for employees through town halls, cycle meets, field visits and various other forums to enable a culture of open communication. The “Your Voice Counts” survey feedback is reviewed by the leadership on regular basis, to further strengthen the employee experience.

Abbott has various initiatives and policies that help provide support systems to employees like 24x7 Employee Assistance Programs, Distress Management Protocol, Employee Health and Safety Processes and policies like Equal Opportunity Employer Policy, Prevention of Sexual Harassment, Prevention of Workplace Harassment which helps foster a positive work environment. Under ‘Project Respect’, the Company has also conducted multiple in-person workshops for people managers, to further build on their leadership capabilities in terms of leading with respect, empathy, and inclusion.

For addressing matters pertaining to sexual harassment, there is a policy as laid down under the law, under which an Internal Complaints Committee has been established, which investigates such matters. Also, annual refresher training is given to employees.

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

The Company believes in the dignity of every human being and respects individual rights. These principles are reflected in the Company’s mission and core values and are reinforced through our global employment policies. We contribute to the fulfilment of human rights through compliance with laws and regulations wherever

we operate, as well as through our policies and programs. We take steps to prohibit illegal and inappropriate labor conditions and inhumane treatment in our workplaces and in connection with our business activities.

Our global guidelines include :

- Providing a healthy and safe working environment
- Promoting workforce diversity and not discriminating against any employee for reasons such as race, religion, color, age, gender, ethnicity, disability, marital status and sexual orientation, in addition to any other status protected by local law
- Not tolerating harassment or harsh or inhumane treatment in the workplace
- Protecting individual privacy
- Providing compensation and benefits that are competitive and comply with applicable laws for minimum wages, overtime and mandated benefits as well as complying with child labor laws
- Encouraging open communication between the management and employees.

Abbott maintains an open working environment that allows free exchange of information through communication channels across the organization. All employees are allowed to share their concerns, problems, questions or suggestions without any fear of retaliation, and it is vital that these concerns are discussed and resolved in a timely manner.

The Company offers several channels where individuals can ask questions and raise concerns. Employees can report to management through traditional communication channels but also have access to a web portal and phone line through our “Speak Up” portal. Our multilingual Ethics and Compliance Helpline is available globally 24/7 to voice concerns about a potential violation of our Company’s values and Company’s Code of Business Conduct.

By creating open channels of communication, Abbott promotes a positive work environment, while also fostering a culture of integrity and ethical decision-making. “SpeakUp” provides an avenue for employees and/ or others to raise concerns perceived or known in the work environment.

Our Diversity and Inclusion vision in India focuses on building strength through diversity and ensuring there is no discrimination. We have inclusive policies and hiring practices. There is also a high focus on building

Business Responsibility and Sustainability Report (Contd.)

capability, mindset, forums, and employee networks to duly support diverse employee groups and help them network with allies in the system. The Company also ensures due sensitization and awareness sessions are held for employees around Pride and Disability networks, to enable them to contribute to creating an inclusive environment for all.

Abbott is committed to providing a cordial work atmosphere to foster trust and collaboration for employees, by resolving grievances in a systematic, fair, and timely manner. In cases where an informal resolution could not be achieved, the Grievance Redressal Policy is laid out wherein the procedure, committee and individuals involved as part of the resolution process are specified. Grievance Redressal Committee is involved in resolving issues through effective communication, initiative, and sound judgment. The Grievance Committee reviews open cases if any, to determine speedy closure and to ensure due preventive and corrective measures are taken. Employees are also duly trained from time-to-time on the Grievance Redressal Process. Multiple employee awareness sessions have been held for our teams to build better understanding amongst employees of the Grievance Redressal Process and the Committee responsible to address their grievances.

The Internal Complaints Committee (ICC) established to address matters pertaining to sexual harassment, ensures a fair investigation is conducted to enable speedy resolution.

As a preferred employer, Abbott is committed to provide equal employment opportunity. Abbott views the unique differences and perspectives that individuals bring to the workplace as integral to our success in business.

Abbott has an Employee Assistance Program (EAP) to help our employees get the right help from psychologists at the right time to help manage personal or professional challenges. It is an independent counselling and resource service sponsored by Abbott for its employees and their families.

A Distress Management Protocol exists to enable managers and HR business partners to gauge a distress situation and proactively offer support to the employee, where possible, in a timely, empathetic, and judicious manner.

Employee Health and Safety is of paramount importance, and we are committed to helping our employees stay safe by preventing incidents in and around the workplace. We strive to maintain high standards of Environment, Health, and Safety (EHS) practices. The Company has global policies and standards regarding how we manage employee health and safety.

In their daily work, employees may encounter work-related queries and issues. A dedicated “1 Point” Team has been established to enable employees to log their queries through a system and get a time bound response to the same.

6. Number of complaints made by Employees and Workers :

Complaints	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	3	-	-	1	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/ Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other Human Rights related issues	-	-	-	-	-	-
Total	3	-	-	1	-	-



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

	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	3	1
Complaints on POSH as a % of female employees/ workers	0.75%	0.26%
Complaints on POSH upheld	3	1

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

The Company does not tolerate retaliation against anyone who reports a violation of Company policy in good faith. These policies are well publicized and enforced throughout the Company. It is the Company's philosophy to maintain an open working environment that allows free exchange of information through communication channels across the organization. All employees are allowed to share their concerns, problems, questions or suggestions without any fear of retaliation, and it is vital that these concerns are discussed and resolved promptly. In line with the Grievance Redressal Policy, Abbott does not retaliate when a grievance is raised. We have an annual training on the Code of Business Conduct and Prevention of Sexual Harassment (POSH) for employees. We reinforce the aspect of no retaliation for the complainant during these trainings.

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

We are committed to upholding the fundamental principles of human rights, labor, environmental protection and anti-corruption to ensure long-term business success for Abbott and our suppliers and to improve lives around the world. Our Abbott Global Supplier Guidelines establish expectations for suppliers we work with, aligning with internationally recognized and industry-accepted guidelines. Through the Guidelines, we detail our expectations that suppliers conduct business in compliance with relevant legal requirements and industry codes. When asked, suppliers are expected to demonstrate compliance at the request and to the satisfaction of Abbott through our Supplier Responsibility program.

We have started embedding a social responsibility clause in applicable procurement contracts detailing our values and the expectation that vendors comply with our Supplier Guidelines and remediate identified issues. Further, all other business agreements and contracts have a clause obligating the vendors to comply with all the applicable central, state and local laws, regulations and guidance documents including, but not limited to, privacy and data protection laws, tax laws and regulations; labour laws and regulations.

10. Assessments for the year :

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

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

Based on the annual compliance audit conducted internally, there were no significant risks/ concerns arising from the assessments at Question 10 above.

Business Responsibility and Sustainability Report (Contd.)

Principle 6 : Businesses should respect and make efforts to protect and restore the environment#**Essential Indicators****1. Details of total energy consumption (in Joules or multiples) and energy intensity :**

Parameter	Unit	FY 2023-24	FY 2022-23
From renewable sources			
Total electricity consumption (A) (Solar)	GJ	1,028.75	168.05
Total fuel consumption (B)	GJ	-	-
Energy consumption through other sources (C) (HVAC)	GJ	1,110.39	-
Total energy consumed from renewable sources (A+B+C)	GJ	2,139.14	168.05
From non-renewable sources			
Total electricity consumption (D)*	GJ	24,034.17	27,155.69
Total fuel consumption (E) (Diesel)	GJ	3,086.55	3,386.57
(Gas)	GJ	918.15	0.99
Energy consumption through other sources (F) (Bio Briquette)	GJ	15,434.02	7,474.04
Total energy consumed from non-renewable sources (D+E+F)	GJ	43,472.89	38,017.29
Total energy consumed (A+B+C+D+E+F)	GJ	45,612.03	38,185.34
Energy intensity per rupee of turnover (Total energy consumed/ revenue from operations)	GJ/ Crore INR	7.89	7.23
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/ revenue from operations adjusted for PPP)	GJ/ Crore INR	176.77	160.19
Energy intensity in terms of physical output	GJ/ MT of production	5.37	3.51

*BKC Office data is calculated basis area occupied and Sales Offices and Goa Plant data are based on actuals.

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

A reasonable assurance has been carried out by an independent external agency, DNV Business Assurance.

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

Since the Company is engaged in pharmaceutical sector, it is not identified as DC under the PAT scheme.

#Excludes Nepal Office.



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

Parameter	Unit	FY 2023-24	FY 2022-23
Water withdrawal by source			
(i) Surface water		-	-
(ii) Groundwater		-	-
(iii) Third party water	KL	55,093.05	81,686.00
(iv) Seawater/ desalinated water		-	-
(v) Others		-	-
Total volume of water withdrawal (i + ii + iii + iv + v)	KL	55,093.05	81,686.00
Total volume of water consumption	KL	30,654.85	56,222.84
Water intensity per rupee of turnover (Total water consumption/ revenue from operations)	KL/ Crore INR	5.30	10.64
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ revenue from operations adjusted for PPP)	KL/ Crore INR	118.80	235.85
Water intensity in terms of physical output	KL/ MT of production	3.61	5.16

*BKC Office data is calculated basis area occupied, Sales Offices data is calculated basis IS 1172:1993 and Goa Plant data is based on actuals.

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

A reasonable assurance has been carried out by an independent external agency, DNV Business Assurance.

4. Details relating to water discharged

Parameter	Unit	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment*			
(i) To Surface water		-	-
(ii) To Groundwater		-	-
(iii) To Seawater		-	-
(iv) Sent to third-parties		-	-
(v) Others		-	-
- No treatment		-	-
- With treatment – Primary and Secondary level of treatment	KL	24,438.20	26,506.00
Total water discharged	KL	24,438.20	26,506.00

*BKC Office data is calculated basis area occupied, Sales Offices data is calculated basis IS 1172:1993 and Goa Plant data is based on actuals.

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

A reasonable assurance has been carried out by an independent external agency, DNV Business Assurance.

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

No

6. Please provide details of air emissions (other than GHG emissions) by the Company

Parameter	Unit	FY 2023-24	FY 2022-23
NOx	g/ kw-hr	0.2	0.45
SOx	kg/ hr	0.2	0.23
Particulate Matter (PM)	mg/ Nm ³	107	110
Persistent Organic Pollutants (POP)	-	-	-
Volatile Organic Compounds (VOC)	-	-	-
Hazardous Air Pollutants (HAP)	-	-	-

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

No

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)*	MT of CO ₂ equivalent	298.95	315.00
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	MT of CO ₂ equivalent	4,907.11	5,572.90
Total Scope 1 and Scope 2 emission intensity per rupee of Turnover (Total Scope 1 and Scope 2 GHG emissions/ revenue from operations)	MT of CO ₂ equivalent/ Crore INR	0.90	1.11
Total Scope 1 and Scope 2 emission intensity per rupee of Turnover adjusted for Purchasing Power Parity (Total Scope 1 and Scope 2 GHG emissions/ revenue from operations adjusted for PPP)	MT of CO ₂ equivalent/ Crore INR	20.18	24.70
Total Scope 1 and Scope 2 emission intensity in terms of physical output	MT of CO ₂ equivalent/ MT of production	0.61	0.54

*BKC Office and Sales Offices do not have Scope 1 emissions

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

A reasonable assurance has been carried out by an independent external agency, DNV Business Assurance.

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

The Company's head office at Mumbai has switched to Green energy for a portion of the electricity consumption which is facilitated through building utilities (HVAC system). The office premises are equipped with motion sensors and lux level-based controls for the lighting system that facilitates utilization of natural light and optimization of electricity for lighting. The Smartsense system is based on sensors installed across utilities which monitor the electricity usage in a live manner and facilitates interventions as necessary to optimize energy usage. An investment was made to facilitate VRF systems for critical rooms (Server rooms, UPS room etc.) with the aim to reduce energy consumption.



The Company also installed a Solar power system of 286 kwp covering the terrace area of Goa plant. The system was commissioned from January 2023. This system is designed to generate power and is inbuilt with net meeting system and anti-islanding protection in case of grid power failure. Key benefits of this system are :

- i. Generated 286 MWH of power for year 2023-24
- ii. Carbon emission reduction of 198 MT
- iii. Guaranteed power generation for over 20 years
- iv. Minimum maintenance required for panel cleaning

9. Provide details related to waste management by the Company :

Parameter	Unit	FY 2023-24	FY 2022-23
Total Waste Generated			
Plastic waste (A)	MT	274.70	63.20
E-waste (B)	MT	0.47	3.26
Bio-medical waste (C)	MT	1.30	1.00
Construction and demolition waste (D)		-	-
Battery waste (E)		-	-
Radioactive waste (F)		-	-
Other Hazardous waste (G)	MT	329.33	270.00
Other Non-hazardous waste generated (H)	MT	140.29	163.96
Total (A+B+C+D+E+F+G+H)	MT	746.09	501.42
Waste intensity per rupee of turnover (Total waste generated/ revenue from operations)	MT/ Crore INR	0.13	0.09
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (Total waste generated/ revenue from operations adjusted for PPP)	MT/ Crore INR	2.89	2.10
Waste intensity in terms of physical output	MT/ MT of production	0.09	0.05
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations			
Category of waste			
(i) Recycled	MT	155.11	144.78
(ii) Re-used	MT	242.86	-
(iii) Other recovery operations	MT	17.43	85.39
Total	MT	415.40	230.17
For each category of waste generated, total waste disposed by nature of disposal method			
Category of waste			
(i) Incineration	MT	330.67	271.25
(ii) Landfilling		Company is committed to Zero Waste to Landfill and is also ZWL certified	
(iii) Other disposal operations		NA	NA
Total	MT	330.67	271.25

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

A reasonable assurance has been carried out by an independent external agency, DNV Business Assurance.

Business Responsibility and Sustainability Report (Contd.)

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

Abbott has a continuous focus on the 3Rs—namely reduce, recycle and reuse. Certain waste and sludge are dispatched to cement factories which utilize these materials as fuel for manufacturing cement, thereby recovering energy. Non-hazardous waste like paper, glass, metals, and sanitary are sent to approved vendors for recycling. The Goa plant and Corporate Office at BKC retains its certification of Zero Waste to Landfill (ZWL) which means no waste is disposed of through landfilling, helping to protect the environment from degradation.

The Company has engaged with the authorized recycler for E-waste disposal. Other Waste such as biomedical waste is sent to vendor authorized by the Pollution Control Board.

The Company is adhering to the requirements of Plastic Waste Management Rules as laid down by the Ministry of Environment, Forests and Climate change. The Company has entered into agreement with waste management agency for collecting and processing plastic packaging waste, from the states and union territories of India where it operates.

The Company’s Head office at Mumbai uses Stabilized Aqueous Ozone (SAO) for cleaning, which is effective and is more environmentally friendly. The office also undertakes several initiatives to raise awareness of Sustainability and Circular economy topics by organizing activities during Earth Week. We provided education on topics such as waste management and how to recycle. Additionally, we organized donation drives for the collection of old clothes, books, stationery, toys, footwear etc. from employees. These donations were provided to NGO’s for further distribution to the needy with the hope of preventing them from going to a landfill. We have also conducted clean-up drives across beaches.

11. If the Company has operations/ offices in/ around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/ clearances are required, please specify details

None

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

During the year, the Company was not required to undertake any Environment Impact Assessment under applicable regulations.

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

Yes

Principle 7: Businesses when engaging in influencing public and regulatory bodies, should do so in a manner that is responsible and transparent

Essential Indicators

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

The Company is affiliated with one industry chamber/ association

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

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1.	Confederation of Indian Industry (CII)	National



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

Not Applicable

Principle 8 : Businesses should promote inclusive growth and equitable development

Essential Indicators

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

During the year, the Company was not required to undertake any SIA under the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013.

The Company has however undertaken the following SIA of its CSR activities :

Name and brief of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Y/N)	Results communicated in public domain (Y/N)	Relevant Web-link
STEM Labs and Healthy Living Sessions	NA	NA	Yes	Yes	
PHC upgradation program	NA	NA	Yes	Yes	https://www.abbott.co.in/investor-relations.html
NCD awareness program	NA	NA	Yes	Yes	
Health clinics	NA	NA	Yes	Yes	

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your Company

Not applicable

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

Abbott regularly engages with its stakeholders and key community institutions relevant to projects. Detailed and structured community interactions are planned periodically to review the ongoing activities with the changing priorities and needs of the stakeholders and key community institutions. Abbott's CSR programs adopt a bottom-up approach by keeping the community needs and priorities at the centre of its interventions. Issues, complaints and grievances identified as part of these engagements are further investigated and addressed.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ Small Producers	18.87%	14.85%
Directly from within India	39.68%	22.43%

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

Location*	FY 2023-24	FY 2022-23
Rural	0.44%	0.20%
Semi-urban	0.29%	0.24%
Urban	11.90%	11.13%
Metropolitan	87.37%	88.43%

*excludes Nepal office

Business Responsibility and Sustainability Report (Contd.)

Principle 9 : Business should engage with and provide value to their customers in a responsible manner**Essential Indicators****1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback**

The Company has a complaint handling system/ mechanism to receive and respond to the complaints from consumers and healthcare professionals regarding product quality, adverse events, vigilance reporting and post-release product actions. The Quality department of the organization has the responsibility for oversight of all product quality complaints and their management processes, including establishment and maintenance of written standard operating procedures.

The Company's Pharmacovigilance System is designed to allow for early detection of potential safety signals and to take prompt action as necessary to help safeguard patient safety. In the interest of protecting patients, ongoing safety surveillance is conducted centrally for all Abbott products to identify, evaluate, and respond to emerging safety signals. Safety signals identified through standardized surveillance activities or other signal sources are thoroughly analyzed and documented according to internal processes. Compliance with the processes is continuously monitored.

Procedures that define responsibilities for the oversight of complaint management systems, including the following

- Managing the complaint process, including complaint intake, investigations and resolution.
- Reviewing complaint documentation, closures or other final actions.
- Maintaining complaint records, including written and other versions (e.g., electronic media).
- Assuring that complaint records are readily accessible to the product manufacturing site(s) and responsible qualified person, if applicable.
- Assuring evaluation of complaints for regulatory reporting is performed.
- Handling of complaints in compliance to local health authority requirement.

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

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

Note : The Company does not maintain/ record data pertaining to the percentage of turnover of products of the Company that carry information regarding environmental/ social parameters relevant to the product and recycling and/ or safe disposal of the products. The Company complies with applicable laws and regulations regarding product labelling and information.

3. Number of consumer complaints in respect of the following

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the year	Pending resolution at the end of the year		Received during the year	Pending resolution at the end of the year	
Data Privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of Essential Services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Customers (Received from patients regarding products)	376*	-	-	446*	-	-

*Complaints/ Correspondence from patients received through website, email and healthcare professionals, are also included.

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

	Number	Reasons for recall
Voluntary recalls	2	Thyronorm labeling issue, Digene Gel Micro product issue
Forced recalls	Nil	Nil

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

Yes, the Company has a Policy on Cyber Security and risks related to data privacy. The same is available on the website of the Company at <https://www.abbott.co.in/investor-relations.html>.

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

Not applicable

7. Provide the following information relating to data breaches

- Number of instances of data breaches - None
- Percentage of data breaches involving personally identifiable information of customers - NA
- Impact, if any, of the data breaches - NA

Disclaimer

The information furnished in the above Report is extracted out of system maintained by the Company and/ or manually. The Company has taken certain assumptions in the definitions/ terminology to arrive at the data.

INDEPENDENT ASSURANCE STATEMENT

INTRODUCTION

DNV Business Assurance India Private Limited ('DNV'), has been commissioned by Abbott India Limited, Corporate Identity Number L24239MH1944PLC007330, (hereafter referred to as "Abbott" or "the Company") to undertake an independent assurance of the Company's disclosures in Business Responsibility and Sustainability Report (hereafter referred as "BRSR"). The disclosures include Core indicators as per Annexure I of SEBI Circular dated 12 July 2023.

Reporting standard/ framework

The disclosures have been prepared by Abbott in reference to :

- BRSR Core – Framework for assurance and ESG disclosures for value chain as per SEBI (Securities and Exchange Board of India) Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023.
- BRSR reporting guidelines (Annexure II) as per SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021, and incorporated Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023.
- Greenhouse Gas Protocol : A Corporate Accounting and Reporting Standard.

Assurance Methodology/ Standard

This assurance engagement has been carried out in accordance with DNV's VeriSustain protocol, V6.0, which is based on our professional experience and international assurance practice, and the international standard in Assurance Engagements, ISAE 3000 (revised) - Assurance Engagements other than Audits or Reviews of Historical Financial Information. DNV's VeriSustain™ Verisustain Protocol has been developed in accordance with the most widely accepted reporting and assurance standards.

Intended User

The intended user of this assurance statement is the Management of Abbott ('the Management').

Level of Assurance

- Reasonable Level of assurance for BRSR 9 Core Indicators (Ref : Annexure I of SEBI circular)

Responsibilities of the Management of Abbott India Limited and of the Assurance Provider

The Management of Abbott has the sole responsibility for the preparation of the BRSR Report and is responsible for all information disclosed in this BRSR Report. The company is responsible for maintaining processes and procedures for collecting, analyzing and reporting the information and also, ensuring the quality and consistency of the information presented in the Report. Abbott is also responsible for ensuring the maintenance and integrity of its website and any referenced BRSR disclosures on their website.

In performing this assurance work, DNV's responsibility is to the Management of the Company; however, this statement represents our independent opinion and is intended to inform the outcome of the assurance to the stakeholders of the Company.

Scope, Boundary and Limitations

Scope

The scope of our engagement includes independent assurance of 'BRSR 9 Core indicators' (Ref : Annexure I of SEBI Circular)

- Reasonable level of assurance for Financial Year (FY) 2023-24.

Boundary of our assurance work :

- Reasonable assurance of BRSR Core indicators : Boundary covers the performance of Abbott operations that fall under the direct operational control of the Company's legal structure. Based on the agreed scope with the Company, the boundary of reasonable assurance covers the operations of Abbott across all locations globally/ India, unless otherwise stated in the table below.



BRSR Core Indicator	Boundary for Reasonable Assurance	BRSR Core Indicator	Boundary for Reasonable Assurance
Principle 1 : Question 8 : Number of days of accounts payables ((Accounts payable *365)/ Cost of goods/ services procured)	Covers PAN India including all National and International locations, i.e. : 1) BKC Office 2) Chembur 3) Chennai 4) Hyderabad 5) Lucknow 6) Delhi 7) Goa Plant 8) Nepal	Principle 5 : Question 3(b) : Gross wages paid to females as % of total wages paid by the Company	Covers PAN India including all National and International locations, i.e. : 1) BKC Office 2) Chembur 3) Chennai 4) Hyderabad 5) Lucknow 6) Delhi 7) Goa Plant 8) Nepal
Principle 1 : Question 9 : Openness of Business : Details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances and investments, with related parties	Covers PAN India including all National and International locations, i.e. : 1) BKC Office 2) Chembur 3) Chennai 4) Hyderabad 5) Lucknow 6) Delhi 7) Goa Plant 8) Nepal	Principle 5 : Question 7 : Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013	Covers PAN India including all National and International locations, i.e. : 1) BKC Office 2) Chembur 3) Chennai 4) Hyderabad 5) Lucknow 6) Delhi 7) Goa Plant 8) Nepal
Principle 3 : Question 1(c) : Spending on measures towards well-being of employees and workers (including permanent and other than permanent)	Covers PAN India including all National and International locations, i.e. : 1) BKC Office 2) Chembur 3) Chennai 4) Hyderabad 5) Lucknow 6) Delhi 7) Goa Plant 8) Nepal	Principle 6 : Question 1 : Energy footprint	All National locations covered, i.e. : 1) BKC Office 2) Chembur 3) Chennai 4) Hyderabad 5) Lucknow 6) Delhi 7) Goa Plant Excludes International location : Nepal
Principle 3 : Question 11 : Safety related incidents	Covers PAN India including all National and International locations, i.e. : 1) BKC Office 2) Chembur 3) Chennai 4) Hyderabad 5) Lucknow 6) Delhi 7) Goa Plant 8) Nepal	Principle 6 : Question 3 : Water footprint	All National locations covered, i.e. : 1) BKC Office 2) Chembur 3) Chennai 4) Hyderabad 5) Lucknow 6) Delhi 7) Goa Plant Excludes International location : Nepal

Independent Assurance Statement (Contd.)

BRSR Core Indicator	Boundary for Reasonable Assurance	BRSR Core Indicator	Boundary for Reasonable Assurance
Principle 6 : Question 4 : Water discharge	All National locations covered, i.e. : 1) BKC Office 2) Chembur 3) Chennai 4) Hyderabad 5) Lucknow 6) Delhi 7) Goa Plant Excludes International location : Nepal	Principle 8 : Question 5 : Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/ on contract basis) in the following locations, as % of total wage cost	Covers PAN India including all National locations, i.e. : 1) BKC Office 2) Chembur 3) Chennai 4) Hyderabad 5) Lucknow 6) Delhi 7) Goa Plant Excludes International location : Nepal
Principle 6 : Question 7 : GHG footprint*	All National locations covered, i.e. : 1) BKC Office 2) Chembur 3) Chennai 4) Hyderabad 5) Lucknow 6) Delhi 7) Goa Plant Excludes International location : Nepal	*BKC Office and Sales offices have only Scope 2 GHG emissions Note : CFAs (Clearing and Forwarding Agents) and Warehouses are out of the BRSR scope as they are not owned by Abbott India Limited. They are taken on lease.	
Principle 6 : Question 9 : Waste management	All National locations covered, i.e. : 1) BKC Office 2) Chembur 3) Chennai 4) Hyderabad 5) Lucknow 6) Delhi 7) Goa Plant Excludes International location : Nepal	Limitation(s) : We performed a reasonable level of assurance for the BRSR Core indicators reporting based on our assurance methodology VeriSustain, v06. The assurance scope has the following limitations :	
Principle 8 : Question 4 : Percentage of input material (inputs to total inputs by value) sourced from suppliers	Covers PAN India including all National and International locations, i.e. : 1) BKC Office 2) Chembur 3) Chennai 4) Hyderabad 5) Lucknow 6) Delhi 7) Goa Plant 8) Nepal	<ul style="list-style-type: none"> The assurance engagement considers an uncertainty of $\pm 5\%$ based on materiality threshold for estimation/ measurement errors and omissions. DNV has not been involved in evaluation or assessment of any financial data/ performance of the company. DNV opinion on specific BRSR Core indicators (ref- all sections of core indicators where currency; INR has been applied) relies on the third party audited financial reports of the Company. DNV does not take any responsibility of the financial data reported in the audited financial reports of the Company. The assessment is limited to data and information within the defined Reporting Period. Any data outside this period is not considered within the scope of assurance. Data outside the operations specified in the assurance boundary is excluded from the assurance, unless explicitly mentioned otherwise in this statement. The assurance does not cover the Company's statements that express opinions, claims, beliefs, aspirations, expectations, aims, or future intentions. Additionally, assertions related to Intellectual Property Rights and other competitive issues are beyond the scope of this assurance. 	



- The assessment does not include a review of the Company's strategy, or other related linkages expressed in the Report. These aspects are not within the scope of the assurance engagement.
 - The assurance does not extend to mapping the Report with reporting frameworks other than those specifically mentioned. Any assessments or comparisons with frameworks beyond the specified ones are not considered in this engagement.
 - Aspects of the Report that fall outside the mentioned scope and boundary are not subject to assurance. The assessment is limited to the defined parameters.
 - The assurance engagement does not include a review of legal compliances. Compliance with legal requirements is not within the scope of this assurance, and the Company is responsible for ensuring adherence to relevant laws.
 - The assurance engagement is based on the assumption that the data and information provided by the Company are complete, sufficient and authentic.
5. Interviews with selected senior managers responsible for management of disclosures and review of selected evidence to support environmental KPIs and metrics disclosed in the Report. We were free to choose interviewees and interviewed those with overall responsibility of monitoring, data collation and reporting the selected indicators.
 6. DNV audit team conducted on-site and remote audits for data testing and also, to assess the uniformity in reporting processes and also, quality checks at different locations of the Company. Sites for data testing and reporting system checks were selected based on the percentage contribution each site makes to the reported indicator, complexity of operations at each location (high/ low/ medium) and reporting system within the organization. Sites selected for audits are listed in Annex-II.
 7. Conduct a comprehensive examination of key material aspects within the BRSR Core framework supporting adherence to the assurance based on applicable principles plus specified data and information.
 8. DNV teams conducted the :
 - Verification of the data consolidation of reported performance disclosures in context to the Principle of Completeness.
 - Verification of the consolidated reported performance disclosures in context to the Principle of Completeness as per VeriSustain for reasonable level verification for the disclosures.

Assurance process

As part of the assurance process, a multi-disciplinary team of assurance specialists performed assurance work for selected sites of Abbott. We adopted a risk-based approach, that is, we concentrated our assurance efforts on the issues of high material relevance to the Company's business and its key stakeholders. We carried out the following activities :

1. Reviewed the disclosures under BRSR Core, encompassing the framework for assurance consisting of a set of Key Performance Indicators (KPIs) under 9 ESG attributes. The format of BRSR Core used as basis of reasonable level of assurance.
2. Evaluation of the design and implementation of key systems, processes, and controls for collecting, managing and reporting the BRSR Core indicators
3. Assessment of operational control and reporting boundaries
4. Seek extensive evidence across all relevant areas, ensuring a detailed examination of BRSR Core indicators. Engaged directly with stakeholders to gather insights and corroborative evidence for each disclosed indicator.

Conclusion

Reasonable level of Assurance - BRSR 9 Core Indicators

Based on our review and procedures followed for reasonable level of assurance, DNV is of the opinion that, in all material aspects, the BRSR Core indicators (as listed in Annex I of this statement) for FY 2023-24 are reported in accordance with reporting requirements outlined in BRSR Core (Annexure I of SEBI Circular dated 12 July 2023).

Statement of Competence and Independence

DNV applies its own management standards and compliance policies for quality control, which are based on the principles enclosed within ISO IEC 17029:2019 – Conformity assessment – General principles are requirements for validation and verification bodies, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Independent Assurance Statement (Contd.)

We have complied with the DNV Code of Conduct during the assurance engagement and maintain independence wherever required by relevant ethical requirements. This engagement work was carried out by an independent team of sustainability assurance professionals. During the reporting period i.e FY 2023-24, DNV, to the best of its knowledge, was not involved in any non-audit/ non-assurance work with the Company and its Group entities which could lead to any Conflict of Interest. DNV was not involved in the preparation of any statements or data included in the Report except for this Assurance Statement for internal use of Abbott. DNV maintains complete impartiality toward stakeholders interviewed during the assurance process. We did not provide any services to Abbott in the scope of assurance for the reporting period that could compromise the independence or impartiality of our work.

For **DNV Business Assurance India Private Limited**

Tapan Kumar Panda

Lead Verifier,
Sustainability Services,
DNV Business Assurance India Private Limited, India.

Mithu Ghosh

HR Expert
July 4, 2024, Bengaluru, India

Purpose and Restriction on Distribution and Use

This assurance statement, including our conclusion has been prepared solely for the exclusive use and benefit of management of the Company and solely for the purpose for which it is provided. To the fullest extent permitted by law, DNV does not assume responsibility to anyone other than the Company for DNV's work or this assurance statement. The usage of this assurance statement shall be governed by the terms and conditions of the contract between DNV and Abbott and DNV does not accept any liability if this assurance statement is used for an alternative purpose from which it is intended, nor to any third party in respect of this assurance statement. No part of this assurance statement shall be reproduced, distributed or communicated to a third party without prior written consent.

Karthik Ramaswamy

Assurance Reviewer,
Sustainability Services,
DNV Business Assurance India Private Limited, India.



Annex I

Verified Data

Attribute	BRSR Core Parameter	Measurement	Unit	FY 2023-24	
Attribute 1	Green-house gas (GHG) footprint	Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	MT of CO ₂ equivalent	298.95
		Total Scope 2 emissions (Break-up of the GHG (CO ₂ e) into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	MT of CO ₂ equivalent	4,907.11
		GHG Emission Intensity (Scope 1 +2)	Total Scope 1 and Scope 2 emissions per Crore rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)	MT of CO ₂ equivalent/ Crore INR	0.90
			Total Scope 1 and Scope 2 emission intensity per Crore rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations adjusted for PPP)	MT of CO ₂ equivalent/ Crore INR	20.18
			Total Scope 1 and Scope 2 emission intensity in terms of physical output	MT of CO ₂ equivalent/ MT of production	0.61
			Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	NA
		Attribute 2	Water footprint	Total water consumption	Water withdrawal by source
(i) Surface water				KL	-
(ii) Groundwater				KL	-
(iii) Third-party water (municipal water supplies)				KL	55,093.05
(iv) Seawater/ desalinated water				KL	-
(v) Others (Tanker Water and Produced Water)				KL	-
Total volume of water withdrawal (i + ii + iii + iv + v)				KL	55,093.05
Total volume of water consumption				KL	30,654.85

Independent Assurance Statement (Contd.)

Attribute	BRSR Core Parameter	Measurement	Unit	FY 2023-24	
	Water consumption intensity	Water intensity per Crore rupee of turnover (water consumed/turnover)	KL/ Crore INR	5.30	
		Water intensity per Crore rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP)	KL/Crore INR	118.80	
		Water intensity in terms of physical output	KL/ MT of production	3.61	
		Water intensity (optional) – the relevant metric may be selected by the entity	-	NA	
		Water Discharge by destination and levels of Treatment	(i) To Surface water		-
	(ii) To Groundwater			-	
	(iii) To Seawater			-	
	(iv) Sent to third parties			-	
	(v) Others			-	
	- No treatment		-	-	
	- With treatment-Primary and Secondary level of treatment		KL	24,438.20	
		Total water discharged		24,438.20	
Attribute 3	Energy footprint	% of energy consumed from renewable sources	Renewable stake (Derived KPI)	%	4.69
		Total energy consumed	Total electricity consumption (A)	GJ	1,028.75
	Total fuel consumption (B)		GJ	-	
	Energy consumption through other sources (C)		GJ	1,110.39	
	Total energy consumed from renewable sources (A+B+C)		GJ	2,139.14	
	From non-renewable sources				
	Total electricity consumption (D)		GJ	24,034.17	
	Total fuel consumption (E)		GJ(Diesel)	3,086.55	
			GJ(Gas)	918.15	
	Energy consumption through other sources (F)		GJ(Bio Briquette)	15,434.02	
	Total energy consumed from non-renewable sources (D+E+F)		GJ	43,472.89	
	Total energy consumed (A+B+C+D+E+F)		GJ	45,612.03	



Attribute	BRSR Core Parameter	Measurement	Unit	FY 2023-24	
	Energy Intensity	Energy intensity per Crore rupee of turnover (Total energy consumed/ Revenue from operations)	GJ/ Crore INR	7.89	
		Energy intensity per Crore rupee of turnover adjusted for Purchasing Power Parity (PPP)	GJ/ Crore INR	176.77	
		Energy intensity in terms of physical output	GJ/ MT of production	5.37	
		Energy intensity (optional) – the relevant metric may be selected by the entity.	GJ	NA	
Attribute 4	Embracing circularity – details related to waste management by the entity	Plastic waste (A)	Kg/ MT	MT	274.70
		E-waste (B)	Kg/ MT	MT	0.47
		Bio-medical waste (C)	Kg/ MT	MT	1.30
		Construction and demolition waste (D)	Kg/ MT	MT	-
		Battery waste (E)	Kg/ MT	MT	-
		Radioactive waste (F)	Kg/ MT	MT	-
		Other Hazardous waste(G)	Kg/ MT	MT	329.33
		Used/ Spent oil	Kg/ MT	MT	1.22
		Waste residue containing oil	Kg/ MT	MT	0.09
		Spent Carbon	Kg/ MT	MT	0.70
		Off Specification	Kg/ MT	MT	172.39
		Date expiry products	Kg/ MT	MT	1.90
		Spent Solvents	Kg/ MT	MT	0.46
		Contaminated polybags/ liners	Kg/ MT	MT	20.03
		Resin	Kg/ MT	MT	0.93
		ETP Sludge	Kg/ MT	MT	131.62
		Other Non-hazardous waste generated (H)	Kg/ MT	MT	140.29
		Glass	Kg/ MT	MT	1.11
		Metal	Kg/ MT	MT	15.38
		Operation Wastes (Boiler Ash)	Kg/ MT	MT	64.32
		Cafeteria wastes	Kg/ MT	MT	19.08
		Corrugate/ Paper/ Cardboard	Kg/ MT	MT	35.90
		Garbage	Kg/ MT	MT	4.07
Landscaping wastes	Kg/ MT	MT	0.39		
Office Sanitary Waste	Kg/ MT	MT	0.05		
Total waste generated (A+B+C+D+E+F+G+H)	Kg/ MT	MT	746.09		

Independent Assurance Statement (Contd.)

Attribute	BRSR Core Parameter	Measurement	Unit	FY 2023-24
	Waste Intensity	Kg or MT/ Revenue from Operations (in Crore INR) adjusted for PPP	MT/ Crore INR	0.13
		Waste intensity per Crore rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/ Revenue from operations adjusted for PPP)	MT/ Crore INR	2.89
		Kg or MT/ Unit of Product or Service	MT/ MT of production	0.09
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operation	(i) Recycled	MT	155.11
		Plastic waste	MT	38.20
		Lamp (Hazardous)	MT	0.10
		Scrap Electronics	MT	0.02
		Corrugate/ paper/ Cardboard	MT	35.90
		Metal Scrap	MT	15.38
		Glass	MT	1.11
		Operation Waste(Boiler ash)	MT	64.32
		E Waste	MT	0.08
		ii)Re Used	MT	242.86
		Plastic Waste	MT	236.50
		Cafeteria waste	MT	6.10
		E Waste	MT	0.0
		(iii) Other recovery operations	MT	1743
		Cafeteria waste	MT	12.98
		Garbage/ Rubbish	MT	4.07
		Landscaping wastes	MT	0.39
	For each category of waste generated, total waste disposed by nature of disposal method	(i) Incineration	MT	330.67
		Used/ Spent oil	MT	1.22
		Waste residue containing oil	MT	0.09
		Spent Carbon	MT	0.70
		Off Specification	MT	172.39
		Date expiry products	MT	1.90
		Spent Solvents	MT	0.46
		Contaminated polybags/ liners	MT	20.03
		Resin	MT	0.93
		ETP Sludge	MT	131.62
		Biomedical Waste	MT	1.29
		Office (sanitary wastes)	MT	0.05
		(ii) Landfilling	MT	-
		(iii) Other disposal operations	MT	-



Attribute	BRSR Core Parameter	Measurement	Unit	FY 2023-24	
Attribute 5	Enhancing Employee Wellbeing and Safety	Spending on measures towards wellbeing of employees and workers – cost incurred as a % of total revenue of the company	In % terms	%	0.11
		Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites) - Employees	Number of Permanent Disabilities	Employees	-
			Total recordable work related Injuries	Employees	23
			Lost Time Injury Frequency Rate (LTIFR) (per one- million- person hour worked)	Employees	2.63
			No. of fatalities	Employees	-
			High consequence work- related injury or ill-health (excluding fatalities)	Employees	-
		Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites) - Workers	Number of Permanent Disabilities	Workers	-
			Lost Time Injury Frequency Rate (LTIFR) (per one- million- person hour worked)	Workers	-
			No. of fatalities	Workers	-
			High consequence work- related injury or ill-health (excluding fatalities)	Workers	-
Attribute 6	Enabling Gender Diversity in Business		Gross wages paid to females as % of wages paid	In % terms	%
		Complaints on POSH (sexual harassment)	Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nos.	3
			Complaints on POSH as a % of female employees/ workers	%	0.75
			Complaints on POSH upheld	Nos.	3
			Attribute 7	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India
In % terms – As % of total purchases by value (Directly from within India)	%	39.68			

Independent Assurance Statement (Contd.)

Attribute	BRSR Core Parameter	Measurement	Unit	FY 2023-24	
	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent/ on contract) as % of total wage cost	Rural	%	0.44	
		Semi-Urban	%	0.29	
		Urban	%	11.90	
		Metropolitan	%	87.37	
Attribute 8	Fairness in Engaging with Customers and Suppliers	Instances involving loss/ breach of data of customers as a percentage of total data breaches or cyber security events	In % terms	%	-
		Number of days of accounts payable	(Accounts payable *365)/ Cost of goods/ services procured	Nos.	91
Attribute 9	Open-ness of business	Concentration of purchases and sales done with trading houses, dealers, and related parties	Concentration of purchase	a. Purchase from trading houses as % of total purchase	82.95
				b. Number of trading houses where purchases are made from	48
				c. Purchases from top 10 trading houses as % of total purchase from trading houses	95.56
		Concentrations of sales		a. Sales to dealers/ distributors as % of total sales	96.57
				b. Number of dealers/ distributors to whom sales are made	6,954
				c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	12.10
		Share of RPTs in		a. Purchases (purchases with related parties/ total purchase)	14.02
				b. Sales (Sales to related parties/ total sales)	1.63



Attribute	BRSR Core Parameter	Measurement	Unit	FY 2023-24
			c. Loans and advances (Loans and advances with related parties/ total Loans and advances)	-
			d. Investments (Investments to related parties/ total Investments made)	-

Annex II

Sites selected for audits

Sr. No.	Site	Location
1.	Corporate office	BKC Mumbai
2.	India Offices	Goa Plant Sales Offices at Chembur, Chennai, Hyderabad, Lucknow, Delhi