



July 11, 2023

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

COMPANY CODE : 506285
SCRIP CODE : BAYERCROP

Dear Sir / Madam,

Sub.: Business Responsibility & Sustainability Report for the Financial Year ended March 31, 2023

Please find enclosed herewith the Business Responsibility & Sustainability Report ("BRSR") of the Company for the Financial Year ended March 31, 2023. The BRSR also forms part of Company's Annual Report for the Financial Year ended March 31, 2023.

This is for your information and records.

Thanking you.

Yours faithfully,
for **Bayer CropScience Limited**

Nikunj Kumar Savaliya
Company Secretary & Compliance Officer

Encl: As above

Bayer CropScience Ltd.
CIN: L24210MH1958PLC011173

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

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



Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURE

I. Details of the Listed Entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L24210MH1958PLC011173						
2.	Name of the Listed Entity	Bayer CropScience Limited						
3.	Year of incorporation	1958						
4.	Registered office address	Bayer House, Central Avenue, Hiranandani Estate, Thane (West) - 400607 Tel. No.: + 91 22 2531 1234 Fax No.: + 91 22 2545 5063						
5.	Corporate address	Bayer House, Central Avenue, Hiranandani Estate, Thane (West) - 400607 Tel. No.: + 91 22 2531 1234 Fax No.: + 91 22 2545 5063						
6.	Email	ir_bcs1@bayer.com						
7.	Telephone	+ 91 22 2531 1234						
8.	Website	www.bayer.in						
9.	Financial year for which reporting is being done	FY 2022-23						
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited						
11.	Paid-up Capital	₹ 449,420,920						
12.	Contact Person							
	Name of the Person	Mr. Duraiswami Narain (Vice Chairman & Managing Director and CEO)						
	Telephone	+91 22 2531 1234						
	Email address	ir_bcs1@bayer.com						
13.	Reporting Boundary							
	Type of Reporting (Standalone/Consolidated Basis)	Standalone						
	If selected consolidated: Not Applicable							
		<table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Name of the Subsidiaries (s) /JVs/ Associate Companies</th> <th>CIN Number</th> </tr> </thead> <tbody> <tr> <td colspan="3" style="text-align: center;">None</td> </tr> </tbody> </table>	Sr. No.	Name of the Subsidiaries (s) /JVs/ Associate Companies	CIN Number	None		
Sr. No.	Name of the Subsidiaries (s) /JVs/ Associate Companies	CIN Number						
None								

II. Product/Services

14.	Details of business activities (accounting for 90% of the turnover)	Sr. No.	Description of Main Activity	Description of Business Activity	% Turnover of the Entity
		1	Crop Protection	Manufacture, sale and distribution of agrochemical products	80%
		2	Hybrid Seeds	Production, sale and distribution of Hybrid Corn seeds	13%

15.	Products/Services sold by the entity (accounting for 90% of the entity's Turnover)	Sr. No.	Product/Service	NIC Code	% of Total Turnover contributed
		1	Manufacture, sale and distribution of agrochemical products	20211	80%
		2	Production, sale and distribution of Hybrid Corn seeds	01113	13%

III. Operations

16. Number of locations where plants and/or operations/offices of the entity are situated:	Location	Number of plants	No. of Offices	Total
	National	4	24	28
	International	-	-	-
17. Market served by the entity	Locations	Numbers		
	a. No. of Locations	National (No. of States/UT)	20/4	
		International (No. of Countries)	12	
b. What is the contribution of exports as a percentage of the total turnover of the entity?	6%			
c. A brief on types of customers	The Company offers a broad portfolio of hybrid seeds, innovative chemical crop protection products, and extensive customer service for supporting sustainable agriculture. The Company markets these products primarily via wholesalers and retailers. In addition, we also sell our products to corporate entities dealing in selling and distribution of Agri Inputs. In order to support government initiative of offering good quality products for mass distribution, we also supply to government/government agencies.			

IV. Employees

18. Details as at the end of Financial Year:						
Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
a. Employees and workers (including differently abled)						
Employees						
1	Permanent Employees (A)	1,218	974	80%	244	20%
2	Other than Permanent Employees (B)	126	93	74%	33	26%
3	Total Employees (A+B)	1,344	1,067	79%	277	21%
Workers						
4	Permanent (C)	96	90	94%	6	6%
5	Other than Permanent (D)	2,882	2,865	99%	17	1%
6	Total Workers (C+D)	2,978	2,955	99%	23	1%
b. Differently abled employees and workers						
Employees						
1	Permanent Employees (E)	6	4	67%	2	33%
2	Other than Permanent Employees (F)	0	0	0%	0	0%
3	Total Employees (E+F)	6	4	67%	2	33%
Workers						
4	Permanent (G)	1	1	100%	0	0%
5	Other than Permanent (H)	0	0	0%	0	0%
6	Total Differently Abled Employees (G+H)	1	1	100%	0	0%

19. Participation/Inclusion/Representation of Women

Sr. No.	Category	Total (A)	No. and % of females	
			No. (B)	% (B/A)
1	Board of Directors	9	1	11%
2	Key Management Personnel (other than Executive Directors)	1	0	0%

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

Category	FY 2022-23 (Turnover rate in current Financial Year)			FY 2021-22 (Turnover rate in previous Financial Year)			FY 2020-21 (Turnover rate in the year prior to previous Financial Year)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	9%	11%	10%	9%	6%	9%	8%	5%	8%
Permanent Workers	5%	0%	5%	3%	0%	3%	2%	0%	2%

V. Holding, Subsidiary and Associate Companies (including Joint Ventures)

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

VI. CSR Details

22. a.	Whether CSR is applicable as per Section 135 of Companies Act, 2013:	Yes
	Turnover (₹ in Million)	51,397
	Net worth (₹ in Million)	27,121

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	If yes, then provide web-link for the Grievance Redressal Policy	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders	Yes	https://www.bayer.in/en/investors/policies	16	0		15	0	
Communities	Yes							
Investors (other than Shareholders)	Yes		17	1		13	9	
Employees and Workers	Yes							
Customers	Yes							
Value Chain Partners	Yes							
Other (All Complaints other than Shareholders)	Yes							

24. Overview of the entity's material responsible business conduct issues

Material Issue Identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	Mitigation Plan	Financial Implication
Climate Protection	Risk	<p>Weather and climate can significantly impact the Company's business. Adverse weather conditions (such as drought, heavy rains, storms, etc.) pose a risk of crop losses, reduced yields and land degradation and therefore would impact the agricultural value chain as a whole.</p> <p>One of the long-term natural and physical effects of climate change is on the permanent water cycle (for example transition to a wetter or drier climate or delay in monsoon season), spread of diseases and insect pests as well as temperature changes.</p> <p>Introduction of regulatory requirements and economic disruptions due to transition risk could impact the Company's business.</p>	<p>The Company has taken following initiatives to reduce energy and air emissions:</p> <ol style="list-style-type: none"> 1. Energy source diversification through the use of sustainable source as well as renewable energy through installation of solar panel, conversion of dryers to natural gas. 2. Investing in process innovations and in the implementation and optimization of energy management systems at our production sites, such as installation of energy efficient air compressors, dust collection systems, light and motion detection sensors. 3. Optimization of our distribution network to achieve customer centricity has helped the Company to reduce overall logistics footprint. The Company is also envisaging usage of railways as an alternate logistics partner for customer directly shipped from our manufacturing sites. 	Negative - in short-term due to capital expenditure and operating expenditure involved in adoption of renewable energy sources and switching to cleaner fuels.
Protection of the Environment	Risk	<p>Non-reduction of air emissions, water scarcity and inadequacy of clean water in sufficient quantities could lead to disruption of business operations, affect health of the people, animals, and plants.</p> <p>Untreated water discharges from plant location could contaminate the soil or groundwater reserves.</p> <p>Non-compliance of existing or emerging regulations around environment protection such as recycling could result in economic penalties and reputational damage.</p>	<p>The Company has implemented various steps to contribute towards protecting the environment - both internally as well as in association with their customers:</p> <ol style="list-style-type: none"> 1. Environmentally friendly products: Majority of the Company's products are classified as blue and green label products. 2. Process innovations at our sites: We have installed energy efficient air compressors, dust collection systems which would result in lesser air emissions. 3. Water conservation: Adopted rainwater harvesting, implementing drip irrigation and water recycling systems. <p>Also, the Company is advocating transformation of rice cropping system from conventional Transplanted Puddled Rice to Direct Seeded Rice technique, which is anticipated to improve the water usage per kilogram of rice crop by about 25% by 2030.</p> <ol style="list-style-type: none"> 4. Wastewater management: Wastewater at our sites is subject to strict monitoring before it is discharged into the various authorized disposal channels. We have installed online analyzers to monitor critical parameters at the end outlets of their wastewater treatment plants. 	Negative - due to capital expenditure and operating expenditure on systems and processes needed for good environmental performance.



Material Issue Identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	Mitigation Plan	Financial Implication
			<p>5. Sustainable farming practices: As a part of farmer advisory, the Company promotes sustainable farming practices that reduces the use of chemicals and prevent soil erosion; these practices include conservation tillage, crop rotation, cover crops, etc.</p> <p>6. Plastic waste management: Set up a mechanism in place to enable collection of plastic from the market and its disposal as per government approved processes.</p>	
Biodiversity	Risk	The biggest threat to biodiversity is the loss, deterioration and fragmentation of habitats due to the Company's operations.	<p>1. The Company is committed towards conserving biodiversity of the areas in which it operates. No new production sites or operations are planned in areas identified as statutorily protected with regards to their natural characteristics, biodiversity, or other factors.</p> <p>2. The Company undertakes initiatives in the form of trainings to farmers for safe use of its products as well as setup mechanism for plastic waste collection and disposal as measure towards avoiding plastic pollution and protecting the environment.</p> <p>3. Sustainable farming practices: As a part of farmer advisory, the Company promotes sustainable farming practices that reduces the use of chemicals and prevent soil erosion; these practices include conservation tillage, crop rotation, cover crops, etc.</p>	Negative - due to fines and penalties that can be levied on the Company for directly or indirectly impacting biodiversity on account of its operations.
Business Ethics	Risk	We strongly believe in conducting our businesses responsibly and in compliance with the statutory requirements and regulations. Any event of non-compliance can affect the Company's reputation, undermine stakeholder trust, disrupt business operations, and could result in financial repercussions, such as fines and penalties.	<p>The Company is committed to compliance and ethical business conduct. The Company believes that compliance is essential for our long-term commercial success, and it will forgo any business transaction that would violate any of the 10 principles in our Corporate Compliance Policy. These principles are:</p> <ul style="list-style-type: none"> - We compete fairly in every market. - We act with integrity in all our business dealings. - We balance economic growth with ecological and social responsibility. - We observe all trade controls that regulate our global business. - We safeguard equal opportunity in securities trading. - We keep accurate books and records. - We treat each other with fairness and respect. - We protect and respect intellectual property rights. - We act in Bayer's best interest. - We protect and secure personal data. <p>We encourage employees and third parties to raise their concerns about compliance. In addition to Company's employees, the SpeakUp Platform / Compliance Hotline is open to any third party who would like to report a possible compliance violation.</p>	Negative - due to expenses related to compliance management system and trainings.

Material Issue Identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	Mitigation Plan	Financial Implication
			<p>This applies irrespective of whether the third party has a business relationship with the Company or whether their own rights are affected. Therefore, besides customers, employees of direct or indirect suppliers, residents around local sites, trade unions and NGOs, for example, are also entitled to submit their concerns.</p> <p>The Company has in place a robust IT-based compliance management tool which helps in monitoring adherence to all relevant laws and regulations.</p>	
Product Stewardship	Opportunity	<p>Product stewardship means that our products meet the highest quality standards and are safe for people and the environment when used properly. With the increasing demand for safe and sustainable products, as well as regulatory requirements surrounding it, product stewardship is a key topic for our business. Hence, we see this as an opportunity to expand our market presence through product stewardship initiatives.</p>	<p>The Company has put in place necessary directives and management systems to implement regulatory and voluntary product stewardship requirements.</p> <p>Our crop protection as well as seeds finished products are subject to stringent regulations prescribing specific and detailed approval and registration procedures. Hence, our products cannot be sold on the market until they have been approved by a competent authority or an official registration has been granted. Further, processes have been established throughout the Company to address inquiries about product safety or problems with our products that are already available on the market.</p> <p>Product counterfeiting is also a concern. We endeavor to resolutely and effectively prevent counterfeiting to ensure our customers have access to our safe and effective original products. In this regard, the following steps have been taken:</p> <ul style="list-style-type: none"> - consumers / farmers have access to digitized versions of product information in their preferred languages by scanning the QR code of product labels. - Company through its field force conduct safety briefings informing the consumers about the usage of PPEs and product handling. Since 2016, Bayer Safe Use Ambassador program is aimed at creating trainers for safe use products has been in place at various State Agricultural universities. 	Positive - due to improvement in market presence.
Human Rights	Risk	<p>Neglecting human rights would have a detrimental effect on the Company's reputation and public image, making it a crucial aspect of our overall responsible business conduct initiative.</p>	<p>Human rights are a matter of great importance for the Company not only within its own sites but across its entire supply chain. One of our Compliance Management principles is to ensure that employees enjoy Fairness and Respect at Work (FRW). All employees are aware of this, and they are encouraged to voice their grievance / concern with regard to FRW via the SpeakUp Platform / Compliance Hotline. Further, Company employees have access to Bayer AG's training program "Respecting Human Rights at Bayer" created to enhance awareness of the importance of human rights in their day-to-day activities.</p>	Negative - due to costs involved in due diligence and training.



Material Issue Identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	Mitigation Plan	Financial Implication
			<p>The Company's Supplier Code of Conduct which is circulated and made known to all its suppliers covers topics of Ethics, People and Labor, Quality and Governance Management Systems. Under the topic of People and Labor, the Company has clearly laid out its expectations in respect of avoidance of child labor, avoidance of bonded or forced labor and protecting freely chosen employment, need to have freedom of association, need to have adherence to working time, wages and benefits, importance of equal treatment, etc. During the financial year 2022-23, the Company's Operations team, along with HSE colleagues, conducted reviews at 14 supplier sites (including tolling sites), on various topics, including those mentioned above.</p> <p>Regarding growers in our seeds business, we have implemented a governance mechanism to review practices related to wages and benefits and the avoidance of child labor at the growers' fields.</p>	
Employee Welfare and Occupational Safety	Opportunity	It is well known that availability of trained and skilled workforce in a knowledge-based economy can lead to a significant increase in productivity, more efficient and effective operations which would contribute to Company's success. The advantage of having access to a large pool of trained talent helps us in meeting growing business requirements and is a key ingredient for us to gain competitive advantage.	<p>Recognizing the importance of human resources, the Company has implemented several employee focused initiatives - this ranges from onboarding training, buddy culture, talent management, rewards and recognition, employee training, career development programs etc. In an endeavor to encourage employees to get a holistic work experience, there is a process for internal job rotations, short-term assignments etc. Annual performance evaluation process and Employee Potential evaluation through a 9 Box approach helps the Company to identify top talents and groom them for future leadership roles.</p> <p>The Company believes in open and transparent feedback culture. All managers are encouraged to seek feedback on an anonymous basis from their team members, peers and use the same for self-development. The Company has rolled out 'Employee Voice' surveys at half yearly intervals wherein it seeks feedback from its employees and uses this to make modifications, if need be, to its employee practices. Our hybrid working model, has provided flexibility to the employees and is one more step in ensuring necessary work-life balance.</p> <p>Within the context of Occupational Health and Safety, employees and employees of contractors receive extensive training in the prevention of accidents and safety incidents and in promoting and maintaining their own health. The measures range from general safety briefings to special training courses on the safe handling of chemical substances to web-based training that highlights the advantages and possibilities of a work environment that promotes health.</p>	Positive - due to increased productivity and sustainable operations.

Material Issue Identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	Mitigation Plan	Financial Implication
			<p>We actively promote safety-conscious behavior as an important starting point for preventing accidents and injuries and encourage our employees and those of contractors to immediately report work-related hazards or dangerous situations to their supervisors.</p> <p>Health Safety Environment (HSE) management systems are implemented at our sites. Audits are an integral component of our global HSE management system. They help to ensure compliance with applicable regulations and improve our performance through the management and mitigation of possible HSE risks.</p>	
Supplier Management	Risk	<p>Our businesses operate in a complex and dynamic environment wherein the supply chain involves multiple stakeholders, both organized as well as unorganized and includes growers, suppliers, distributors, retailers, and consumers.</p> <p>In order to enable the Company to provide quality finished products to our customers, it is necessary that our suppliers provide us with the necessary quantity of materials (raw, intermediaries, packing, etc.) on timely basis. Any disruption in the supply chain could potentially adversely affect the production and delivery of our products.</p>	<p>The Company operates according to an established supplier management process. Long-term contracts and active supplier management for strategically important goods and services are important elements of this topic. This helps to minimize our procurement-specific risks such as supply bottlenecks or significant price fluctuations, while at the same time also safeguards the Company's competitiveness and ensuring smooth production processes.</p> <p>In addition to the above, the Company is focusing on sustainable supplier environment. Our expectations from the suppliers are clearly laid out in Supplier Code of Conduct. The document covers topics of Ethics, People and Labor, Quality and Governance Management Systems. From establishing a review mechanism, during the financial year 2022-23, the Company's Operations team, along with HSE colleagues, conducted reviews at 14 supplier sites (including tolling sites), on various topics, including those mentioned above.</p>	Negative - due to adoption of adequate systems and processes and due diligence.
Stakeholder and Community Involvement	Risk	<p>Stakeholder activism has increased in the past few years. Failure to engage and address the concerns of various stakeholders can result in various market and reputational risks.</p>	<p>Stakeholder dialog helps us to recognize important trends and developments in society and our markets at an early stage and take this information into account when shaping our business.</p> <p>In community engagement, the Company is active through its CSR programs. Our community engagement processes involve analyzing and getting to know the beneficiaries, execution of the program and culminates with an impact assessment.</p> <p>For other stakeholders such customers, suppliers, investors, regulators the relevant business function is in close interactions with them at necessary frequencies.</p>	No significant financial impact.



SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://www.bayer.in/en/investors/policies								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	No	Yes	Yes	No	No	Yes
4. Name of the national and international codes/certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	No Certification	ISO 9001 (quality management systems)	ISO 45001 (occupational health & safety management systems)	No certification	Bayer is a founding member of the UN Global Compact and respects the Universal Declaration of Human Rights of the United Nations	ISO 14001 (environmental management systems)	No certification	No certification	No certification
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	BCSL is in the process of setting targets.								
6. Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.	BCSL is in the process of setting targets. Performance of the Company on the individual targets will be reported in the next reporting year.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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Policy and Management Processes

Governance, Leadership and Oversight

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

The BRSR report takes a deeper look at the Company's Environmental, Social and Governance (ESG) challenges and its achievements in the last fiscal.

It is an exciting time to be in the agriculture industry. Today, the future of food production and food security hinges on delivering new tools and technologies to farmers that help solve farm- and field-level challenges while improving overall sustainability. However, the planet continues to experience the impacts of climate change in the form of extreme weather, shifting rainfall patterns, and rising temperatures. This not only poses a risk to the business but is also a potential cause of crop losses, reduced yields and land degradation impacting the agricultural value chain as a whole.

At BCSL, our customer-first perspective guides our efforts to deliver differentiated technologies that help farmers be more productive. We believe our capabilities, expertise, and commitment to serving our customers, positions us rightly to help solve these pressing issues.

Through continuous development of new technologies and sustainable practices, we are assisting farmers in producing more with fewer resources and thereby helping to boost their farm productivity and profitability. Sustainable innovation is helping farms flourish while improving resilience to weed, insect, disease, and extreme weather pressures, and protecting our natural resource.

Along with financial growth, we also prioritize the integration of ESG parameters such as reduction in environmental footprint, engaging and empowering communities, and rural development across our business activities. Additionally, we have also incorporated environmental and social initiatives across our business activities to reduce resource consumption and enhance our sustainability performance.

Our ESG initiatives comprise key mitigation plans categorised with focused steps.

Protecting Clean Air

Under climate protection, the Company is reducing energy and air emissions via energy source diversification using sustainable sources as well as renewable energy through installation of solar panel and conversion of dryers to natural gas. We are investing in process innovations and in the implementation and optimization of energy management systems at our production sites. For example, we have installed energy efficient air compressors, dust collection systems, light and motion detection sensors. Short-term financial implications are a challenge, due to capital expenditure and operating expenditure involved in adoption of renewable energy sources and switching to cleaner fuels.

Saving Water for a secure future

Water conservation is our key ESG goal. For this, BCSL has adopted rainwater harvesting, implemented drip irrigation, and water recycling systems. The Company is also advocating transformation of rice cropping system from the conventional Transplanted Puddled Rice to Direct Seeded Rice technique, which is expected to improve the water usage per kilogram of rice crop by about 25% by 2030. Furthermore, wastewater at our sites is subject to strict monitoring before it is discharged into the various authorized disposal channels. We have installed online analyzers to monitor critical parameters at the end outlets of our wastewater treatment plants.

Ensuring product safety

Furthermore, the Company has put in place necessary directives and management systems to implement regulatory and voluntary product stewardship requirements. To this effect, our crop protection as well as seeds finished products are subject to stringent regulations prescribing specific and detailed approval and registration procedures. Consequently, our products cannot be sold on the market until they have been approved by a competent authority or an official registration has been granted. As product counterfeiting is an area of concern, we endeavor to resolutely and effectively prevent counterfeiting to ensure our customers have access to our safe and effective original products. The following steps have been taken in this regard:

- Consumers/farmers have access to digitized versions of product information in their preferred languages by scanning the QR code of product labels.
- Bayer's field force conducts safety briefings informing consumers about the usage of PPEs and product handling. Since 2016, the BAYER Safe Use Ambassador program aimed at creating trainers for safe use of products, has been in place at various State Agricultural universities.

Preserving Human Rights

Human rights are a matter of great importance for Bayer, not only within its own sites, but across its entire supply chain. One of our Compliance Management principles is to ensure that employees enjoy Fairness and Respect at Work (FRW). All employees are aware of this, and they are encouraged to voice their grievance / concern about FRW via the SpeakUp Platform / Compliance Hotline. Recognizing the importance of human resources, the Company has implemented several employee-focused initiatives such as training during onboarding, buddy culture, talent management, rewards and recognition, employee training, and career development programs among others.

Regarding our seeds business, we have implemented a governance mechanism to review practices pertaining to Wages and Benefits and Avoidance of Child Labor at our growers and seeds tollers. We introduced the practice of maintaining Labor Wage registers by the growers. From a regular oversight perspective, the Field Assistants conduct periodic assessments of the above during their visits to the growers' fields.



Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Processes									
Corporate Governance at Bayer									
<p>Bayer has always placed great importance on responsible corporate governance. Good Corporate Governance is a key pillar of our growth strategy that ensures that the business is run in a legal, ethical and transparent manner. The Corporate Governance practices adopted by the Company goes beyond the legal requirements and are derived from the Company's vision and common values, which form the basis of the mutually respectful working relationship between the employees and the external partners.</p> <p>Through compliance with laws, protecting our values, and enhancing our reputation, we strive to ensure the enduring prosperity of our company and build a culture of trust among all our stakeholders. The Company believes in the importance of building stakeholder trust, attained by adhering to the highest levels of ethical business practices, as ingrained in the Bayer Code of Conduct and Corporate Compliance Policy, which lays down the guidelines for ethical conduct by the Directors and its employees. To maximize transparency, we provide regular and timely information on the Company's corporate position and significant changes in the business activities to shareholders, financial analysts, media and general public.</p> <p>As a global multinational with a rich, proud local heritage in India, we are committed to continuous improvement. We will continue to collaborate with others, relentlessly develop our science, and bring sustainable solutions to new fields. We will drive conversations and engage with society to create a better future where life can be lived to the fullest.</p>									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	CSR & ESG Committee								
9. Does the entity have a specified Committee of the Board/Director responsible for decision-making on sustainability related issues? (Yes / No). If yes, provide details.	<p>Yes</p> <p>A CSR & ESG Committee exists, and Mr. Duraiswami Narain is the Chairman.</p>								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board / Any other Committee									Frequency (Annually / Half yearly / Quarterly / Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow-up action	As part of the Internal Audit (global and local), Procurement Audits, HSE Audits as well as Compliance Audit, adherence to policies is checked and recommendations (if any) are made.									Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes									Annually								

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

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
a. The entity does not consider the principles material to its business (Yes/No)	Not Applicable								
b. The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
c. The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
d. It is planned to be done in the next financial year (Yes/No)									
e. Any other reason (please specify)									

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.

ESSENTIAL INDICATORS

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

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programs
Board of Directors	1	<ul style="list-style-type: none"> 9 NGBRC Principles and 10 Corporate Compliance Principles 	100%
Key Management Personnel	1	<ul style="list-style-type: none"> 9 NGBRC Principles and 10 Corporate Compliance Principles 	100%
	3	<ul style="list-style-type: none"> Barriers to Inclusion Insight combo - Hogan Tool IT Country Integration workshop 	75%
Employees other than BODs and KMPs	19	<ul style="list-style-type: none"> Developing Leadership Mindset Fourth Quadrant for Pre-commercial team Building Cohesive Team and Growth Mindset Agricultural Inputs Marketing Executive Development Program - AIM-EDP Peak Performance Culture S2p Global Team MBTI and Cycle Building COMPASS (COMS & PASS) Resilience Program Supply Chain Team Barriers to Inclusion High Impact Presentation Skills program Resilience First Aid Certification Collaboration to Win New Manager Onboarding Program IT Country Integration workshop Coaching Mandate Insight combo - Hogan Tool Disha Program (IIMM) Learning Nuggets: Performance Excellence Advance Excel 	24%

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programs
Workers	28	<ul style="list-style-type: none"> • Induction & Refresher training on HSE Topics for all employees including external contractors • Provided PPE for all activities based on risk assessment • Annual & Quarterly Medical checkup for BCS Employees as per legal requirements • Local exhaust ventilation for all formulation & filling/packing activities • Safety work permit system • Process & Plant Safety risk assessment for new and modified process • Management of change procedure. • Ergonomic working conditions • Automation of filling & packing operation. • Safety interlocks provided for machineries to avoid accident/incident • DCS Operation for formulation & filling/packing • Five 'S' Concept is implemented at site to reduce injuries • Behavior Based Safety program is running at site for making safe habits • POSH & FRW • Gyan Vruksh 	100%

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

Monetary					
	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty / Fine	Principle 6	Gujarat Pollution Control Board ("GPCB") under Water (Prevention and Control of Pollution) Act 1974	₹ 1,275,000 as Interim Environment Damage Compensation	The operations at the Company's crop protection formulations plant located at Himatnagar ("Plant"), Gujarat were temporarily discontinued pursuant to the Directions under Section 33-A of the Water (Prevention and Control of Pollution) Act 1974 from GPCB w.e.f. December 12, 2022. The Company complied with all the observations to the satisfaction of GPCB and upon fulfillment of other conditions GPCB revoked the Directions and the Plant became operational effective December 15, 2022.	No
Settlement	-	-	-	-	-
Compounding fee	-	-	-	-	-
Non-Monetary					
	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	-	-	-	-	-
Punishment	-	-	-	-	-

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

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

4. 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.

Not Applicable.

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

Yes. Management Regulations Online (MARGOs) are in place for Anti-corruption or Anti-bribery. Following the weblink: <https://www.bayer.in/en/investors/policies>

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

	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2022-23 (Current Financial Year)		FY 2021-22 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

No such complaint or case of corruption and conflicts of interest registered in FY 2022-23.

LEADERSHIP INDICATORS

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

Total number of training and awareness programs held	Topics/principles covered under the training and its impact	% of persons covered by the awareness programs
1 (Subcontracted labor force)	Safety	100%
1 (Supplier)	Supplier Engagement	<1%
1 (Registered Retailers through Bayer Reward Plus Application (BRP))	Connect Newsletter covering Sustainable Farming Practices, Road Safety, Promoting Rural Entrepreneurship	100%

2. Does the entity have processes in place to avoid/manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same

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

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

ESSENTIAL INDICATORS

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

Type	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)	Details of improvement in social and environmental aspects
Research & Development (R&D)	99%	100%	The Company is empowering seed growers to adopt water saving and sustainable practices. Sustainable practices in the form of drip irrigation and farm ponds are being adopted by growers with an aim of increasing the grower land footprint coverage to 50% by 2025 as compared to 27% in 2022. The Company is committed to supporting the growers through advocacy, training and technical knowledge building and extending financial support on case-to-case basis. In 2022, the drip irrigation and farm ponds initiatives have benefited 1,519 growers covering 5,889 acres and 140 growers from 259 acres respectively. Overall, these initiatives are contributing towards saving water, reducing Green House Gases (GHG) emissions, increasing crop yield and improving farmer incomes thereby contributing towards environmental and social betterment.
Capital Expenditure (CAPEX)	3%	2%	<p>FY 2022-23:</p> <ul style="list-style-type: none"> Installed 50 kWh solar panel on roof top to generate green energy and reduce dependency on traditional energy and carbon emission Installed new filling machine to reduce energy consumption and increase in output optimizing shift operations: ₹ 10.3 Million Capital Investment for energy efficient air compressors: ₹ 2 Million Capital investment for energy efficient dust collection systems: ₹ 3.5 Million Capital investment for natural gas conversion of dryers: ₹ 3.5 Million Capital Investment for 160 tons of refrigerant (TR) chiller: ₹ 6 Million Reduction of water consumption in washrooms by installing sensor taps – ₹ 1.1 Million For proper tracking of ground water consumption, installed magnetic flow meters – ₹ 0.93 Million <p>FY 2021-22:</p> <ul style="list-style-type: none"> Replaced air conditioner with 5 star rated Inverter Type air conditioner which reduces the electrical consumption Installed new filling machine to reduce energy consumption and increase in output optimizing shift operations: ₹ 10.5 Million Capital Investment for solar tubes: ₹ 2.2 Million Capital Investment for new HVAC systems: ₹ 18.5 Million Capital Investment for occupancy sensor: ₹ 0.13 Million Rainwater harvest pond: ₹ 3.8 Million Solar lights: ₹ 0.1 Million

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

No

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

Not Applicable

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

Processes are in place to ensure the safe disposal of products, including the disposal of obsolete/damaged inventories or waste. We aim to minimize material consumption and disposal volumes through systematic waste management. Waste separation, safe disposal channels and economically expedient recycling processes serve this purpose. In accordance with our philosophy, all manufacturing sites are obliged to prevent, recycle, and reduce waste and to dispose of it safely.

In line with good environmental practices and in compliance with applicable law, all manufacturing sites of the Company handle (segregation, storage, and disposal) all categories of waste considering the conditions prescribed in authorizations given by State Pollution Control Boards.

a) Plastic: Under the 'Plastic Waste Management Rules, 2022', the Company has initiated its Empty Container Management program through a dedicated recycling agency to collect the empty crop protection product containers from consumers and facilitate its safe disposal of the same at state level incineration plant.

b) E-waste: The disposal of Bayer IT hardware and storage media is handled in a secure way following our group-wide philosophy with regards to e-waste management. The Company has signed agreements with e-waste vendors who are registered and certified by the government to undertake e-waste disposal in an eco-friendly manner without any adverse effect to the environment.

c) Hazardous: The Company has a process to receive back products from the market at the end of its shelf life as well as in case product containers are damaged. Such products are sent back to the manufacturing sites which are then further sent to the authorized parties for incineration. Additionally, autoclave waste generated at Bengaluru Mega Breeding Station (MBS) is also sent to authorized waste vendor

d) Others: All our locations (manufacturing sites and offices) have eliminated use of single use plastics.

In addition, Shamirpet has installed an organic waste composter to convert organic waste into manure which is then utilized in fields near manufacturing site.

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

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

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

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



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

Not Applicable

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

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

4. Of the products and packaging reclaimed at end-of-life products, amount (in metric tons) reused, recycled, and safely disposed, as per the following format:

Product	FY 2022-23 Current Financial Year			FY 2021-22 Previous Financial Year		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
a. Plastics (including packaging) (MT)	0.00	1.40	3.40	0.00	5.12	0.84
b. E-Waste (MT)	0.00	0.00	0.80	0.00	0.00	0.00
c. Hazardous Waste (MT)	0.00	0.00	9.52	0.00	0.00	47.11
d. Other Waste (MT) (Non-Hazardous)	0.00	0.00	2,483.00	0.00	0.00	2,439.00

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
a. Plastics (including packaging) (MT)	0%
b. E-Waste (MT)	0%
c. Hazardous Waste (MT)	0%
d. Other Waste (MT)	0%

PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

ESSENTIAL INDICATORS

1. a. Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
	No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)	
Permanent Employees											
Male	974	974	100%	974	100%	0	0%	974	100%	974	100%
Female	244	244	100%	244	100%	244	100%	0	0%	244	100%
Total	1,218	1,218	100%	1,218	100%	244	20%	974	80%	1,218	100%
Other than Permanent Employees											
Male	93	93	100%	93	100%	0	0%	0	0%	93	100%
Female	33	33	100%	33	100%	33	100%	0	0%	33	100%
Total	126	126	100%	126	100%	33	26%	0	0%	126	100%

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
	No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)	
Permanent Workers											
Male	90	90	100%	90	100%	0	0%	90	100%	90	100%
Female	6	6	100%	6	100%	6	100%	0	0%	6	100%
Total	96	96	100%	96	100%	6	6%	90	94%	96	100%
Other than Permanent Workers											
Male	2865	2865	100%	2865	100%	0	0%	0	0%	0	0%
Female	17	17	100%	17	100%	17	100%	0	0%	17	100%
Total	2882	2882	100%	2882	100%	17	1%	0	0%	17	1%

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

Sr. No.	Benefits	FY 2022-23 (Current FY)			FY 2021-22 (Previous FY)		
		No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
1	PF	100%	100%	Yes	100%	100%	Yes
2	Gratuity	100%	100%	Yes	100%	100%	Yes
3	ESI	100%	100%	Yes	100%	100%	Yes
4	Others-Please Specify	-	-	-	-	-	-

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

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

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

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

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	78%	0	0%
Female	100%	100%	0	0%
Total	100%	84%	0	0%

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

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



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

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Permanent Employees						
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%
Others	0	0	0%	0	0	0%
Total	0	0	0%	0	0	0%
Permanent Workers						
Male	90	90	100%	92	82	89%
Female	6	6	100%	0	0	0%
Others	0	0	0%	0	0	0%
Total	96	96	100%	92	82	89%

8. Details of training given to employees and workers:

Category	FY 2023 (Current Financial Year)					FY 2022 (Previous Financial Year)					
	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)	
Details of training given to employees and workers:	Employee										
	Male	974	974	100%	214	22%	1,090	1,090	100%	309	28%
	Female	224	224	100%	73	33%	228	228	100%	86	38%
	Total	1,218	1,218	100%	287	24%	1,318	1,318	100%	395	30%
	Worker										
	Male	90	90	100%	90	100%	92	82	89%	82	89%
	Female	6	6	100%	6	100%	0	0	0%	0	0%
	Total	96	96	100%	96	100%	92	82	89%	82	89%

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

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who had a career review (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who had a career review (D)	% (D/C)
Permanent Employees						
Male	974	938	96%	1090	627	58%
Female	244	215	88%	228	116	51%
Others	0	0	0%	0	0	0%
Total	1218	1153	95%	1318	743	56%
Permanent Workers						
Male	90	90	100%	92	82	89%
Female	6	6	100%	0	0	0%
Others	0	0	0%	0	0	0%
Total	96	96	100%	92	82	89%

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No)	Yes
a.1. What is the coverage of such system?	All sites have implemented an occupational health safety management system. All sites also comply with the Bayer Corporate Policy 2055 (https://www.bayer.com/sites/default/files/HSE-Key-requirements.pdf) which lays down the framework for a management systems approach to occupational health and safety. Additionally, Himatnagar, Shamirpet and MBS Bangalore are Occupational Health and Safety Management System ISO 45001 certified since several years.
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	Sites conduct Occupational Safety and Health risk assessment for all activities. The Risk Assessment document is a live document and includes control/mitigation measures required to reduce risk to an acceptable/manageable level.
c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)	Yes. There are processes for workers to report work-related hazards and to remove themselves from such risks. All safety observations, near misses and incidents are reported in the Bayer InteleX® Incident reporting tool. This online reporting tool is available for all Bayer employees and supervised contractors. The reported incidents are verified by the Health and Safety team and corrective/preventive actions are tracked to closure in the system.
d. Do the employees/workers of the entity have access to non-occupational medical and healthcare services? (Yes/No)	Yes. Employees/Workers have access to non-occupational medical and healthcare services. A Digital health wallet facility with non-occupational annual medical health check-ups, OPD benefits, specialist medical consultation has been extended to all employees.

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

Safety Incident/Number	Category	FY 2022-23	FY 2021-22
		Current Financial Year	Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one Million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	1
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

“Health for all” is a core element of our corporate vision, which is why the health of our employees is of utmost importance for the Company. Safeguarding the occupational health and safety of our employees, and that of the employees of contractors (commissioned outside companies) who are under the direct supervision of BCSL, involves preventing occupational accidents and occupational illnesses, assessing potential hazards, ensuring comprehensive risk management, and creating a healthy working environment.

The Company’s occupational health management activities include preventive programs ranging from ergonomic workplace and stress management initiatives; as well as programs to support access to reliable and high-quality healthcare; all aimed at promoting healthy behavior.

Within the context of the Company’s occupational health, safety and environmental protection management, Bayer employees and employees of contractors receive extensive training in the prevention of accidents and safety incidents and in promoting and maintaining their own health. The measures range from safety briefings and special training courses (face-to-face as well as web-based training)



Examples of the initiatives implemented are – the safe handling of chemicals, identifying workplace hazards, importance of using personal protective equipment (PPE), awareness of the latest legal requirements, rewarding employees on safe behavior, tracking safety-related KPIs and HSE management system. During the year the Company, at its Shamirpet site, also undertook process optimization measures such as the installation of a dust extraction system, HVLS (High Volume Low Speed) fans, rooftop fall protection system etc.

Additionally, Process & Plant Safety and general HSE audits including explosion protection are conducted periodically and corrective measures are taken, wherever applicable. The Company also undertakes safety assessment such as Hazardous Area Classification and Risk Assessment (HACRA), Process Hazard Analysis (PHA), Hazard & Operability Study (HAZOP) from time to time.

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

Topic	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	No complaints	0	0	No complaints
Health & Safety	0	0	No complaints	0	0	No complaints

14. Assessments for the year:

Topic	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and Safety Practices	100%
Working Conditions	100%

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

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

LEADERSHIP INDICATORS

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

a. Employees (Yes/No): Yes

b. Workers (Yes/No): Yes

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

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

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

Category	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	Current Financial Year 2022	Previous Financial Year 2021	Current Financial Year 2022	Previous Financial Year 2021
Employees	0	0	0	0
Workers	0	1	0	0

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

Yes, the Company is associated with an outplacement agency for termination cases.

5. Details on assessment of value chain partners:

Topic	% of value chain partners (by value of business done with such partners) that were assessed
Health and Safety Practices	100%
Working Conditions	100%

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

The Company performs HSE audit of key suppliers following a risk-based approach. Such audit is based on the principles of the Bayer Supplier Code of Conduct that includes environment, and health and safety. In FY 2022-23, BCSL completed 14 such assessments. The assessments include review of regulatory compliance, HSE management systems, emergency response mechanisms, etc. Corrective actions on the gaps identified are reviewed and followed up for compliances. Whenever an assessment is conducted by external agencies, formal reports are prepared, and recommendations are provided to the suppliers. Recommendations are aimed to improve the suppliers' HSE and Compliance Management Systems.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

ESSENTIAL INDICATORS

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

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

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



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

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

LEADERSHIP INDICATORS

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

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

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

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

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

One of our key stakeholders are customers (retail distributor)/consumers (farmers); some of them could be from the vulnerable and marginalized groups. There are occasions wherein due to fluctuating monsoon,

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

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

ESSENTIAL INDICATORS

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

Category	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	1,218	1,218	100%	1,318	1,318	100%
Other than Permanent	126	126	100%	118	118	100%
Total Employees	1,344	1,344	100%	1,436	1,436	100%
Workers						
Permanent	96	96	100%	92	92	100%
Other than Permanent	2,882	2,882	100%	2,885	2,885	100%
Total Workers	2,978	2,978	100%	2,977	2,977	100%

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

Category	FY 2022-23 (Current Financial Year)					FY 2021-22 (Previous Financial Year)				
	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	974	0	0%	974	100%	1,090	0	0%	1,090	100%
Female	244	0	0%	244	100%	228	0	0%	228	100%
Total	1,218	0	0%	1,218	100%	1,318	0	0%	1,318	100%
Other than Permanent										
Male	93	0	0%	93	100%	89	0	0%	89	100%
Female	33	0	0%	33	100%	29	0	0%	29	100%
Total	126	0	0%	126	100%	118	0	0%	118	100%
Workers										
Permanent										
Male	90	0	0%	90	100%	92	0	0%	92	100%
Female	6	0	0%	6	100%	0	0	0%	0	100%
Total	96	0	0%	96	100%	92	0	0%	92	100%
Other than Permanent										
Male	2,865	1,146	40%	1,719	60%	2,867	1,146	40%	1,721	60%
Female	17	7	40%	10	60%	18	7	40%	11	60%
Total	2,882	1,153	40%	1,729	60%	2,885	1,153	40%	1,732	60%

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

(₹ in Million)				
Sr. No.	Type of employee	Gender	Total Number	Median remuneration/salary/wages
1	Directors	Male	8*	39.74*
		Female	1	2.25
2	Key Management Personnel	Male	1	5.8
		Female	0	0.0
3	Employees	Male	974	1.42
		Female	244	1.39
4	Workers	Male	90	0.23
		Female	6	0.15

* The median remuneration is for 6 directors, no remuneration is provided to 2 directors.

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

Yes

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

The Company is committed to conducting business in an ethical and lawful way and we encourage employees and third parties to raise their concerns about compliance with human rights. Employees can raise the concerns or grievances initially through the management channels by whatever medium available. The Company provides different communication channels to report possible or actual compliance violations- Manager/Supervisor, Department Head, Law, Patents and Compliance Department, Compliance Officer, Internal Audit, Human Resources (for employment-related matters). The aggrieved person can also approach the Chairperson of the Audit Committee of the Company directly to report any concern.

In addition to all Bayer employees, the SpeakUp Platform/Compliance-Hotline is open 24/7 to any third party who would like to report a possible compliance violation anonymously. This applies irrespective of whether the third party has a business relationship with Bayer or whether their own rights are affected. Therefore, besides customers, employees of direct or indirect suppliers, residents around local sites, trade unions and NGOs, for example, are also entitled to submit their concerns. Additionally, a location-based grievances handling mechanism is also in place (<https://www.bayer.in/en/investors/policies>).

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

	FY 2022-23 (Current Financial Year)			FY 2021-22 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	1	Investigation is underway	0	0	
Discrimination at Workplace	1	0		0	0	
Child Labor	0	0		0	0	
Forced Labor/ Involuntary Labor	0	0		0	0	
Wages	0	0		0	0	
Other Human Rights related issues	0	0		0	0	

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

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

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

Yes

9. Assessments for the year:

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

10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

Based on the assessments, no corrective action was required.

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

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

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

Bayer's Supplier Code of Conduct requires that suppliers (including tollers) respect the human rights of their employees, local communities, and vulnerable groups, treat them with dignity and respect. This includes the relevant aspects such as Child Labor Avoidance, Freedom of Association, Freely Chosen Employment, Working Time, Wages and Benefits, Non-Discrimination & Fair Treatment, Use of Security Forces, and Local Communities and Vulnerable groups. During the last year, the HSE colleagues conducted reviews at 14 supplier sites including tolling sites for various topics, including the ones mentioned above. With regard to growers for our seeds business, we have implemented a governance mechanism to review practices pertaining to Wages and Benefits and Avoidance of Child Labor at our growers and seeds tollers. We introduced the practice of maintaining Labor Wage registers by the growers. From a regular oversight perspective, the Field Assistants conduct periodic assessments of the above during their visits to the growers fields.

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

Yes

4. Details on assessment of value chain partners:

Sr. No.	Category	% of value chain partners (by value of business done with such partners) that were assessed		
		Seed Tollers	Crop Protection Toller	CFAs
1	Child Labor	100%	17%	-
2	Forced/Involuntary Labor			10%
3	Sexual Harassment			-
4	Discrimination at Workplace			-
5	Wages			-
6	Others – please specify			-

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

No corrective actions recommended by authorities based on assessment results.

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

ESSENTIAL INDICATORS

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total electricity consumption (A) (GJ)	29,422.90	31,380.45
Total fuel consumption (B) (GJ)	21,704.56	25,436.62
Energy consumption through other sources (C) (GJ) – (Solar)	290.51	289.10
Total energy consumption (A+B+C) (GJ)	51,417.97	57,106.17
Energy intensity per rupee of turnover (<i>Total energy consumption/ turnover in rupees</i>) (GJ per Million ₹)	1.00	1.21
Energy intensity (<i>optional</i>) – the relevant metric may be selected by the entity (GJ per MT)	2.26	1.90

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

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

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

No site has been identified as a designated Consumer under Performance Achieve and Trade.

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	37,229.63	31,385.53
(iii) Third party water	7,633.00	8,563.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others (Rainwater storage)	0.23	0.08
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	44,862.86	39,948.61
Total volume of water consumption (in kilolitres)	44,853.44	39,948.25
Water intensity per rupee of turnover (<i>Water consumed / turnover</i>) (kl per ₹ Million)	0.87	0.84
Water intensity (<i>optional</i>) – the relevant metric may be selected by the entity - Specific water consumption per unit of product (KI/MT)	1.97	1.33

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

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

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

All sites except Bangalore Mega Breeding Station (MBS) R&D Center have implemented a mechanism for Zero Liquid Discharge, Wastewater generated is treated and reused within the site premises. Bangalore MBS R&D center is discharging effluents post-secondary treatment, this treated water is sent to third party waste disposal agency for further treatment.

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

Parameter	Please specify unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
NOx	T/year	0.40	0.31
SOx	T/year	0.14	0.14
Particulate matter (PM)	T/year	0.16	0.13
Persistent organic pollutants (POP)	T/Year	0.00	0.00
Volatile organic compounds (VOC)	T/Year	0.04	0.03
Hazardous air pollutants (HAP)	T/year	0.00	0.00
Others – please specify – CO ₂	T/year	37.88	26.83

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

No independent assessment has been carried out by external agency.

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

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	1,637.37	1,678.85
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)	tCO ₂ e	2,289.95	2,347.82
Total Scope 1 and Scope 2 emissions per rupee of turnover	tCO ₂ e/₹ in Million	0.08	0.09
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	tCO ₂ e/MT	0.17	0.13

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

No independent assessment has been carried out by external agency.

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

To reduce GHG emissions at the site, various projects have been implemented, such as replacing energy-inefficient equipment and reducing energy consumption using solar power. As a result of these initiatives, 120,555 kWh of energy is saved annually. In addition, 70 tCO₂e of emissions were reduced by replacing LPG with natural gas as the fuel source for dryers.

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

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total Waste generated (in metric tons)		
Plastic waste (A)	16.76	12.04
E-waste (B)	1.24	2.42
Bio-medical waste (C)	3.58	1.73
Construction and demolition waste (D)	2,101.80	230.00
Battery waste (E)	1.70	0.40
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	265.72	347.86
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	2,813.96	3,000.67
Total (A+B + C + D + E + F + G+ H)	5,204.78	3,595.12
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
Category of waste		
(i) Recycled	1,040.23	955.82
(ii) Re-used	0.00	269.99
(iii) Other recovery operations	0.57	0.00
Total	1,040.80	1,225.81
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
Category of waste		
(i) Incineration	384.15	506.33
(ii) Landfilling	2,105.94	248.06
(iii) Other disposal operations	1,600.96	1,619.86
Total	4,091.05	2,374.25

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

No independent assessment has been carried out by external agency.

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

Processes are in place to ensure the safe disposal of products, including the disposal of obsolete/damaged inventories or waste. We aim to minimize material consumption and disposal volumes through systematic waste management. Waste separation, safe disposal channels and economically expedient recycling processes serve this purpose. In accordance with our philosophy, all manufacturing sites are obliged to prevent, recycle, and reduce waste and to dispose of it safely.

In line with good environmental practices and in compliance with applicable law, all manufacturing sites of the Company handle (segregation, storage, and disposal) all categories of waste considering the conditions prescribed in authorizations given by State Pollution Control Boards.

- a) **Plastic:** Under the 'Plastic Waste Management Rules, 2022', the Company has initiated its Empty Container Management program through a dedicated recycling agency to collect the empty crop protection product containers from consumers and facilitate its safe disposal of the same at state level incineration plant.
- b) **E-waste:** The disposal of Bayer IT hardware and storage media is handled in a secure way following our group-wide philosophy with regards to e-waste management. The Company has signed agreements with e-waste vendors who are registered and certified by the government to undertake e-waste disposal in an eco-friendly manner without any adverse effect to the environment.

g) Hazardous: The Company has a process to receive back products from the market at the end of its shelf life as well as in case product containers are damaged. Such products are sent back to the manufacturing sites which are then further sent to the authorized parties for incineration. Additionally, autoclave waste generated at Bengaluru Mega Breeding Station (MBS) is also sent to authorized waste vendor.

Others: All our locations (manufacturing sites and offices) have eliminated use of single use plastics. In addition, Shamirpet has installed an organic waste composter to convert organic waste into manure which is then utilized in fields near manufacturing site.

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

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

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

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

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

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

Yes, the Company is compliant with the applicable environmental laws/regulations/guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and rules.

Sr. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective actions if any
1	Water (Prevention and Control of Pollution) Act	GPCB officials inspected the Company's crop protection formulations plant located at Himatnagar, Gujarat and issued Directions under Section 33-A of the Water (Prevention and Control of Pollution) Act 1974 based on their observations.	₹ 1,275,000/- as Interim Environment Damage Compensation	The Company complied with all the observations to the satisfaction of GPCB and upon fulfillment of other conditions GPCB revoked the Directions.
2	Air (Prevention and Control of Pollution) Act	Nil	Nil	Nil
3	Environment Protection Act and rules thereunder	Nil	Nil	Nil
4	The Hazardous and Other Wastes (Management and Transboundary Movement) Rules,	Nil	Nil	Nil
5	The Plastic Waste Management Rules, 2016	Nil	Nil	Nil



Sr. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective actions if any
6	The E-Waste (Management) Rules	Nil	Nil	Nil
7	The Solid Waste Management Rules	Nil	Nil	Nil
8	The Batteries (Management and Handling) Rules	Nil	Nil	Nil

LEADERSHIP INDICATORS

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
From renewable sources (in GJ)		
Total electricity consumption (A) – (Solar)	290.51	289.10
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	290.51	289.10
From non-renewable sources		
Total electricity consumption (D)	29,422.90	31,380.45
Total fuel consumption (E)	21,704.56	25,436.62
Energy consumption through other sources (F)	0.00	0.00
Total energy consumed from non-renewable sources (D+E+F)	51,127.46	56,817.07

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

No independent assessment has been carried out by external agency.

2. Provide the following details related to water discharged:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(ii) To Groundwater		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iii) To Seawater		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iv) Sent to third parties		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment – (Secondary)	9.42	0.36
(v) Others		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)	9.42	0.36

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

No independent assessment has been carried out by external agency.

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

There is no site located in areas of water stress.

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

- (i) Name of the area -
- (ii) Nature of operations -
- (iii) Water withdrawal, consumption, and discharge in the following format:

Parameter	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	0.00	0.00
(iii) Third party water	0.00	0.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others (Municipal corporations)	0.00	0.00
Total volume of water withdrawal (in kilolitres)	0.00	0.00
Total volume of water consumption (in kilolitres)	0.00	0.00
Water intensity per rupee of turnover (Water consumed / turnover)	0.00	0.00
Water intensity (optional) – the relevant metric may be selected by the entity (KI/MT)	0.00	0.00
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(ii) Into Groundwater		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iii) Into Seawater		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iv) Sent to third parties		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment – (Secondary)	0.00	0.00
(v) Others		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)	0.00	0.00

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

No independent assessment has been carried out by external agency.

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

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	TCO ₂ e	The Company is in the process of formulating its Green House Gas (GHG) inventory for Scope 3 emissions	–
Total Scope 3 emissions per rupee of turnover	TCO ₂ e/₹		
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	TCO ₂ e/MT		

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

No independent assessment has been carried out by external agency.

5. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.

Not Applicable

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

Sr. No.	Initiatives Undertaken	Details of Initiative (Web-link, if any, may be provided along with summary)	Outcome of Initiative
1	Shamirpet: Energy efficient air compressors	Replaced old reciprocating air compressors with latest energy efficient VSD-based models	Energy saved through initiative is 24,000 kWh / Annum
2	Shamirpet: Energy efficient dust collectors	Replaced bag filter dust collectors with cartridge type systems	Energy saved through initiative is 9,000 kWh / Annum
3	Shamirpet: Energy efficient HVAC systems in QT lab	Replaced all split AC with centralized HVAC systems with better control and energy efficiency	Energy saved through initiative is 7,000 kWh / Annum
4	Shamirpet: Pressurized Natural gas fuel for dryers	Replaced LPG with Natural gas as fuel for dryers	70 tCO ₂ e reduced
5	Mega Breeding Station (MBS): Rainwater Harvesting pits	Rainwater collected from 17.5 acres of land and stored in a pond and used for irrigation.	800 KL of water harvested

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

Yes, the Company has a Crisis Management Manual in place. The weblink is as following: <https://www.bayer.in/en/investors/policies>

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

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

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

7%

PRINCIPLE 7: BUSINESSES WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

ESSENTIAL INDICATORS

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

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

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

The trade and industry chambers /associations the entity is a member of/ affiliated	Reach of trade and industry chambers/ associations (state/national)
The Federation of Indian Chambers of Commerce and Industry (FICCI) - Agrochemicals & Seeds/Traits	National
The Associated Chambers of Commerce and Industry of India (ASSOCHAM) - Agrochemicals, Seeds, ES, etc.	National
Confederation of Indian Industries (CII) - Agrochemicals and Seeds/Traits. Bayer is a member of the committee, however, no membership in CII	National
Crop Life India (CLI) - Agrochemicals	National
Federation of Seed Industry of India - Seeds	National
Alliance for Agri Innovations (Biotech, Gene editing, new innovative technologies)	National
Public Affairs Forum of India (External Communication) – Seeds, Agrochemicals, Traits & Policy	National
AgroChem Federation of India (Agrochemicals & Seeds/Traits)	National
Indo-German Chamber of Commerce - External Communication - Agrochemicals & Seeds/Traits	National
PHD Chamber of Commerce & Industry	National

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

There are no instances of adverse orders from regulatory authorities.

LEADERSHIP INDICATORS

1. Details of public policy positions advocated by the entity

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

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

ESSENTIAL INDICATORS

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

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

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

Not applicable

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

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

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

4. Percentage of input material (inputs to total inputs by value) sourced from local or small-scale suppliers:

	FY 2022-23 Current Financial Year	FY 2021-22 Previous Financial Year
Directly sourced from MSMEs/Small producers	9%	8%
Sourced directly from within the district and neighbouring districts	33%	31%

LEADERSHIP INDICATORS

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

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

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

Sr. No.	State	Aspirational District	Amount Spent (₹)
1	Maharashtra	Osmanabad, Nandurbar	1,76,82,325
2	Jharkhand	Latehar, Dumka, Lohardaga	1,41,06,652
3	Chhattisgarh	Narayanpur, Kondagaon	1,41,06,652
4	Odisha	Rayagada, Dhenkanal	76,91,128
5	Madhya Pradesh	Barwani, Kondwa, Khandwa	1,41,60,779
6	Bihar	Araria, Katihar	1,15,85,694
7	Andhra Pradesh	Vizianagaram, Visakhapatnam	25,11,727
8	Karnataka	Raichur	2,01,39,154
9	Kerala	Wayanad	2,40,000
10	Tamil Nadu	Ramanathapuram, Virudhunagar	2,40,000
11	Uttar Pradesh	Bahraich, Chandauli, Balrampur, Sonbhadra	26,67,376

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

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

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

No

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

No

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

Not Applicable

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

Not Applicable

6. Details of beneficiaries of CSR Projects.

Sr. No.	CSR Project	No. of persons benefited from CSR Projects as on March 31, 2023	% of beneficiaries from vulnerable and marginalized groups
1	Strengthening and Nurturing FPO's (Farmer Producer Organizations) and providing holistic solutions, with an aim to sustainably improve the livelihoods of smallholder farmers	21,000	100%
2	Comprehensive Telemedicine solutions providing quality healthcare for rural communities	1,43,775	100%
3	Promoting Science Education through adoption of ATLS (Atal Tinkering Labs) an encouraging science education amongst school children	29,233	100%
4	Fellowship Program-MEDHA to support 125 Masters and PhD students in the field of agriculture and life sciences across the country	125	100%

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

ESSENTIAL INDICATORS

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

Consumer Complaints:

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

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

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

3. Number of consumer complaints

	FY 2022-23 Current Financial Year		Remarks	FY 2021-22 Previous Financial Year	
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year
Data privacy	0	0		0	0
Advertising	0	0		0	0
Cyber-security	0	0		0	0
Delivery of essential services	0	0		0	0
Restrictive Trade Practices	0	0		0	0
Unfair Trade Practices	0	0		0	0
Others (Specifications, Labelling, and Packaging)	7	7	For 2022-23: 7 for product liability. For 2021-22: 18 for product liability.	18	18

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

	Number	Reason for recall
Voluntary recalls	0	There have been no product safety related recalls in FY 2022-23.
Forced recalls	0	

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

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

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

There was no need to take a corrective action as the Company did not have any instance of product recall due to safety issues or cyber security or data privacy related to customers.

LEADERSHIP INDICATORS

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

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

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

The Company takes constructive steps for educating consumers about product safety and responsible usage. Multiple protocols are followed as per law and information is provided to the consumers on a timely basis.

Packaging of our products is done as per the Indian Institute of Packaging (IIP) requirement, Material Safety Data Sheet (MSDS), Tremcards and labels are provided to customers. In addition, SOPs for safe usage and handling of materials as well as brochure are available which mentions HSE requirements.

Consumers are able to access digitized versions of product information in their preferred languages by scanning the QR code of product labels.

The Company through its field force conduct safety briefings informing the consumers about the usage of PPEs and product handling. Since 2016, the BAYER Safe Use Ambassador program aimed at creating trainers for safe use products has been in place at various state agricultural universities. From dissemination of information perspective, there is a YouTube channel which provides safe use information in dramatized SOP versions in eight languages.

The Company has got regulatory approval with regard to usage of drones for spraying crop protection products which would enable minimalistic human contact and is in line with recommended stewardship guidelines.

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

The Company is in constant exchange with its customers/consumers and any disruption in the supply of products that is foreseen in the near future is informed to them.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable)? If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

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

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

5. Provide the following information relating to data breaches:

a. **Number of instances of data breaches along with impact** - Nil

b. **Percentage of data breaches involving personally identifiable information of customers** - Nil