



ANNEXURE I

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2024-25

Dear Shareholders,

We are presenting the Company's Business Responsibility and Sustainability Report for the Financial Year ended March 31, 2025.

Our objective is balanced top- and bottom-line growth, while serving the needs of all stakeholders—consumers, customers, employees, society and shareholders. We are growing and creating value through a strategy of five integrated choices — a focused product portfolio where performance drives brand choice, superiority (of product performance, packaging, brand communication, retail execution and consumer and customer value), productivity, constructive disruption, and an agile, empowered and accountable organization. This strategy is inherently dynamic and adapts to the changing needs of consumers, customers and society. We see success in environmental, social and governance areas, what we call Citizenship, as an opportunity to create competitive advantage that can drive shareholder value creation.

Our efforts in environmental sustainability are important to create superior propositions for consumers, customers, and shareholders, while improving our environmental impact. We seek to reduce the footprint of our operations and enable consumers to reduce their footprint.

The Company continued to contribute to P&G India group's flagship Corporate Social Responsibility Program - P&G Shiksha and positively impacting communities. P&G Shiksha is impacting over 50 lakh children across the country since its inception 20 years ago, with a dedicated focus on improving learning outcomes for children in underserved communities.

As a consumer products company, we believe that it is important for our workforce to reflect the diversity of our consumers. We seek to foster an inclusive work environment where each individual can bring their authentic self, which helps drive innovation and enables us to better serve our consumers. Our ability to serve diverse consumers most effectively is enabled by a workforce and culture that understands, respects, and reflects the uniqueness of all the consumers we serve.

As we are entering the new fiscal year, we will continue to keep consumers at the center, with an organization passionate to serve and delight the consumer, along with all our stakeholders. When done well, consumers will benefit, customers will grow their businesses, employees will develop and thrive, we will have a positive impact on society, and shareholders will continue to be rewarded for their investment.

Kumar Venkatasubramanian
Managing Director

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Sr. No.	Particulars	Details
1.	Corporate Identity Number (CIN)	L24239MH1964PLC012971
2.	Name of the Company	Procter & Gamble Hygiene and Health Care Limited
3.	Year of incorporation	1964
4.	Registered office address	P&G Plaza, Cardinal Gracias Road, Chakala, Andheri (East), Mumbai – 400099
5.	Corporate office address	P&G Plaza, Cardinal Gracias Road, Chakala, Andheri (East), Mumbai – 400099
6.	E-mail id	investorpghh.im@pg.com
7.	Telephone number	Tel no.: +91 022 6958 6000 Investor helpline no.: +91 86575 12368
8.	Website	in.pg.com
9.	Financial Year reported	July 1, 2024 to March 31, 2025
10.	Name of the Stock Exchange(s) where shares are listed	<ul style="list-style-type: none"> BSE Limited National Stock Exchange of India Limited
11.	Paid up capital	₹ 32.46 Crores
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Ghanashyam Hegde, Executive Director, Company Secretary & Compliance Officer Tel no.: +91 022 6958 6000 Email ID: investorpghh.im@pg.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The disclosures under this report are made on Standalone basis.
14.	Name of Assurance Provider	Kalyaniwalla & Mistry LLP, Chartered Accountants
15.	Type of Assurance obtained	Reasonable Assurance for BRSR Core sections

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacture and sale of goods	Manufacture and sale of branded packaged fast moving consumer goods (FMCG)	100%

17. 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.	Healthcare products	NIC 21002 and 21003	32%
2.	Sanitary napkins	NIC 13996	65%



III. Operations

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

The Registered office of the Company is in Mumbai, and it has a manufacturing plant in Goa.

Location	Number of plants	Number of offices	Total
National	1	21*	22
International	-	-	-

* Includes number of depots/distribution centers/warehouses across India

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	The Company has a pan-India presence, and its products are sold across India (28 States and 8 Union Territories).
International (No. of Countries)	12 countries*

* During the Financial Year 2024-25, the Company exported products to 12 countries.

b. What is the contribution of exports

Percentage of exports to the total turnover of the entity	3.71%
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c. A brief on types of customers

The Company is engaged in manufacturing and selling of branded, packaged, fast moving consumer goods in the feminine hygiene and healthcare businesses and serves consumers with trusted and quality brands, including *Whisper* and *Vicks*. The Company's distribution channels, *inter alia*, include distributors, modern retail stores, canteen stores, pharmacies and e-commerce platforms.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees (other than workers)						
1.	Permanent (D)	276	171	62%	105	38%
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total employees (D + E)	276	171	62%	105	38%
Workers						
4.	Permanent (F)	145	140	96%	5	4%
5.	Other than Permanent (G)*	502	462	92%	40	8%
6.	Total workers (F + G)	647	602	93%	45	7%

* Other than permanent workers include contractual labour.

b. Differently abled employees and workers: Nil

21. Participation/Inclusion/Representation of women (as on March 31, 2025):

Sr. No.	Designation	Total (A)	No. and percentage of females	
			No. (B)	% (B/A)
1.	Board of Directors	9	2	22.22%
2.	Key Managerial Personnel (KMP)	3*	1	33.33%

* 2 KMPs, viz., Mr. Kumar Venkatasubramanian, Managing Director and Mr. Ghanashyam Hegde, Executive Director and Company Secretary are also part of the Board of Directors.

22. Turnover rate for permanent employees and workers:

	F.Y. 2024-25			F.Y. 2023-24			F.Y. 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	5.56%	16.50%	9.81%	9.24%	10.80%	9.90%	8.00%	12.60%	10.00%
Permanent Workers	14.89%	20.00%	15.07%	0.62%	0.00%	0.60%	0.00%	0.00%	0.00%

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

23. Names of holding / subsidiary / associate companies / joint ventures

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding / Subsidiary / Associate / Joint Venture	% of shares held	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	The Procter & Gamble Company, USA	Ultimate holding company	70.64% (Indirect through its subsidiaries)	The Company is a subsidiary of The Procter & Gamble Company, USA, ("P&G US," together with all its subsidiaries "P&G"). The Company has adopted P&G's global standards in P&G's Worldwide Business Conduct Manual as Company's business responsibility policy. The Company's business responsibility initiatives are guided by the global standards and practices followed by P&G US.
2.	Procter & Gamble Overseas India B.V., The Netherlands	Holding company	68.73% (Direct shareholding)	

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
- (ii) Turnover : ₹ 3,368 Crores
- (iii) Net worth : ₹ 737 Crores



VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	F.Y. 2024-25			F.Y. 2023-24		
		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
Communities	P&G's Worldwide Business Conduct Manual (the WBCM) sets forth the Company's standards of business responsibility, and any grievances with respect to the WBCM are handled in accordance with process set forth in the WBCM. Web-link to the WBCM: https://in.pg.com/policies-and-practices/worldwide-business-conduct-manual/	Nil	Nil	-	Nil	Nil	-
Employees and workers		8	1	-	7	2	-
Customers		Nil	Nil		Nil	Nil	-
Value Chain Partners		1	Nil	-	5	2	-
Investors (other than Shareholders)	The Company has dedicated contact details for investors and shareholders- investorpghh.im@pg.com.	Nil	Nil	-	Nil	Nil	-
Shareholders		5	Nil	-	16	Nil	-

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

Note: Information provided in this report, including in response to this item, should not be construed as "material" for purposes of financial reporting, ESG reporting, or otherwise under SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, Indian Companies Act, 2013 (read with Rules thereunder), U.S. securities laws and regulations, or the laws or regulations of any jurisdiction. We provide information below on the environmental and social matters that we judge to be most relevant and meaningful to our business.

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Plastic packaging waste	Risk	The Company's products have plastic packaging.	<p>The Company has an ambition to reduce plastic packaging waste. The Company aims to design the consumer packaging to be recyclable or reusable; and to reduce the use of virgin petroleum plastic resin in consumer packaging.</p> <p>The Company has been fulfilling its Extended Producer Responsibility (EPR) Obligations with respect to collection of plastic packaging waste.</p>	<p>Creating superior and sustainable packaging solutions represents an opportunity to delight consumers and retail partners and create incremental sales and profit in return.</p> <p>However, the cost of developing sustainable packaging alternative and cost of implementing processes to be put in place for compliance with EPR obligations in respect of reuse, recycle and end of life disposal of plastic packaging waste could be significant, especially with challenges such as absence or unavailability of technology solutions for developing alternative packaging, and lack of availability of post-consumer recycled (PCR) meeting appropriate quality standards.</p>
2.	Diversity and Inclusion	Opportunity	Diversity and Inclusion is good for our business – broadening our ability to better serve our consumers as well as supplementing our efforts to attract, develop, and retain the best employees from the broadest pool of talent available.	Our Equality & Inclusion (E&I) efforts are integrated into how we serve diverse consumers. Our ability to do this most effectively is enabled by a workforce and culture that understands, respects and reflects the uniqueness of all the consumers we serve.	We believe that our E&I efforts provide us with a sustained competitive advantage and further enhances shareholder value.
3.	Community impact	Opportunity	Being a good corporate citizen is core to who we are as a Company. Therefore, it remains a priority now, and in the future.	We continue to give back to the communities we serve through our flagship Corporate Social Responsibility program – P&G Shiksha, which focuses on providing education for underprivileged children through a 360-degree educational intervention to enhance education infrastructure, improve learning outcomes, and support communities via targeted education interventions.	P&G Shiksha is focused on creating scalable and sustainable impact in underserved communities. The efforts are in line with the national priorities as called out in the National Education Policy 2020. As India is a diverse and expansive country and considering the scale of the challenge P&G Shiksha aims to address, there continues to be a big opportunity for making a positive impact in the communities we serve.



SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements

Principle 1 Ethics, Transparency and Accountability (P1)

Principle 2 Safe Products & Products Lifecycle Sustainability (P2)

Principle 3 Employees' Well-being (P3)

Principle 4 Stakeholder Engagement (P4)

Principle 5 Human Rights (P5)

Principle 6 Environment Protection (P6)

Principle 7 Policy Advocacy (P7)

Principle 8 Inclusive Growth (P8)

Principle 9 Customer Value (P9)

Sr. No.	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)	The Company has adopted P&G's WBCM, as its Business Responsibility policy, which sets forth global standards, covering all NGRBC Principles.								
	b. Has the policy been approved by the Board?	The Board of the Company at its meeting held on August 23, 2017, had approved P&G's WBCM as Company's Business Responsibility policy.								
	c. Web Link of the Policies, if available	https://in.pg.com/policies-and-practices/worldwide-business-conduct-manual/								
2.	Whether the entity has translated the policy into procedures	While the WBCM policy sets forth core global standards explaining legal & ethical responsibilities, there are detailed policies and procedures in place in respect of various expectations laid down in the WBCM.								
3.	Do the enlisted policies extend to your value chain partners	P&G expects its value chain partners to follow relevant aspects of the WBCM. Further information is available at pgsupplier.com								
4.	Name of the national and international codes / certifications / labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<p>Our Human Rights Policy Statement communicates our support for the UN Guiding Principles on Business and Human Rights and the principles concerning fundamental rights as set out in the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work. (P5)</p> <p>Our plant at Goa is ISO certified on Quality Management system- ISO 9001:2015 and ISO 13485:2016. The Plant at Goa also has a BIS License- IS 5405:2019. (P2, P9).</p> <p>The Company's Health & Safety Environment management systems follow stringent and robust internal standards (P3, P6).</p>								

Sr. No.	Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Continuous efforts of reducing environmental footprint: The Company has made significant progress across our focus areas of climate, water, and waste. We continue to seek leveraging renewable sources of energy in our operations.								
	Governance, leadership and oversight									
6.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr. Kumar Venkatasubramanian, Managing Director								
7.	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.	The Managing Director is responsible for decision making.								
8.	Details of Review of NGRBCs by the Company: Performance against above policies and follow up action; and Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances a. Whether review was undertaken by Director / Committee of the Board/ Any other Committee b. Frequency of review	<p>The Audit Committee reviews the Vigil Mechanism report, viz., complaints filed as per process laid down in the WBCM, on a quarterly basis.</p> <p>Compliance with statutory requirements is reviewed by the Board of Directors annually, including statutory requirements relevant to NGBRC Principles.</p> <p>The Corporate Social Responsibility Committee reviews the business responsibility and sustainability report annually.</p> <p>Further, the Board is updated on various actions or updates relevant to the NGBRC Principles from time to time, e.g. compliance with Plastic Waste management regulations.</p>								
9.	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	The Company has a robust internal audit process led by P&G's Global Internal Audit (GIA) function which consists of a team of independent fulltime Internal Controls experts. GIA function carries out audits on various matters, including various policies and processes under the WBCM, on a regular basis.								



Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
10. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:									
The entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)						Not Applicable			
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

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

Taken together, P&G’s Purpose, Values and Principles are the foundation for P&G’s unique culture. Throughout our history, our business has grown and changed while these elements have endured and will continue to be passed down to generations of P&G people to come. More information about our Purpose, Values and Principles are contained in the WBCM.

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training / awareness programs	% of persons in respective category covered by the awareness programmes
Board of Directors	6*	<ul style="list-style-type: none"> Vigil mechanism (Ethics) Community impact- CSR initiatives Plastic waste management compliance update Environmental sustainability initiatives Equality & inclusion initiatives Customer value & engagement (Go-to-market initiatives) 	100%

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training / awareness programs	% of persons in respective category covered by the awareness programmes
Employees (including Key Managerial Personnel)	6**	<ul style="list-style-type: none"> Doing the Right Thing training - WBCM fundamentals (e.g. speaking up, reporting resources), Safeguarding & Managing Information, Protecting Privacy, Stewardship with Vendors & Physical Security Prevention of sexual harassment Anti-Bribery and Anti-Corruption training Health, Safety and Environment (HS&E) Training Training on inclusion of persons with disability We See Equal- Equality & inclusion summit 	100%

* Various topics discussed at Board & Committee meetings, and other connects held from time-to time.

** Above cover the system-monitored mandatory web-based trainings deployed to employees. Apart from the above, there are various other virtual and in-person trainings conducted from time-to-time to relevant employees, based on functions, new-joiners etc. on various topics such as Worldwide Business Conduct Manual, Prevention of Sexual Harassment, Data Privacy, Anti-bribery etc.

- 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** (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

During the Financial Year, there were no material fines/penalties punishment/ award/ compounding fees/ settlement amount paid (either monetarily or non-monetarily) as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015.

- 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-** Not applicable
- 4. 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, the Company has adopted the P&G anti-bribery Policy. The Company's anti-bribery policy prohibits bribes to government officials and employees everywhere we do business, including by Company employees or by external parties operating on the Company's behalf. The Company conducts regular trainings for employees in order to create awareness of the anti-bribery policy. The anti-bribery policy is hosted on the Company intranet. Details of the anti-bribery policy forms part of the WBCM, which is available at <https://in.pg.com/policies-and-practices/worldwide-business-conduct-manual/>.



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

	F.Y. 2024-25	F.Y. 2023-24
Directors	Nil	Nil
KMP	Nil	Nil
Employee	Nil	Nil
Worker	Nil	Nil

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

	F.Y. 2024-25		F.Y. 2023-24	
	Number	Remark	Number	Remark
In relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	Nil
In relation to issues of Conflict of Interest of the KMPs	Nil	Nil	Nil	Nil

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest - Not Applicable

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

	F.Y. 2024-25	F.Y. 2023-24
Number of days of accounts payable	96	82

9. Open-ness of business:

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

Parameter	Metrics	F.Y. 2024-25	F.Y. 2023-24
Concentration of Purchases	a. Purchase from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	90.41%	90.00%
	b. Number of dealers / distributors to whom sales are made	39	36
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	59.29%	58.00%
Share of RPTs	a. Purchase (Purchase with related parties / total purchases)*	47%	47%
	b. Sales (Sales to related parties / total sales)	3%	2%
	c. Loans & advances (Loans & advances given to related parties / total loans & advances)	Nil	100%
	d. Investments (Investments in related parties / Total investments made)	Nil	Nil

* Purchase of goods and raw and packing materials considered.

PRINCIPLE 2 - Businesses should provide goods and services in a manner that is sustainable and safe

- 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:**

	F.Y. 2024-25	F.Y. 2023-24	Details of improvements in environmental and social impacts
R&D	Nil	Nil	As the Company avails benefits of research and development of the Procter & Gamble group across the globe, the Company has not incurred any expenditure on research and development during the Financial Year. The Company from time to time spends on energy efficient equipment, such as energy efficient pumps, energy efficient lighting etc. During the Financial Year, spend towards such equipment has not been substantial vs. total capital expenditure of the Company.
Capex	Nil	Nil	

- 2. a. Does the entity have procedures in place for sustainable sourcing?**

The Company has a 'Responsible Sourcing Expectations for External Business Partners' which shares expectations with our external business partners on various areas, including, inter alia, legal compliance, respecting human rights, no child labour, no discrimination, environmental sustainability, prevention of bribery & corruption. Further, based on risk relevance of the nature of business or operations of the Supplier, certain assessments are undertaken, such as EcoVadis sustainability assessment or Sedex Members Ethical Trade Audit (SMETA).

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

100% of the Company's suppliers are covered under Company's 'Responsible Sourcing Expectations for External Business Partners'. Based on risk relevance of the nature of business or operations of the Supplier, certain suppliers are required to undertake assessments, such as EcoVadis sustainability assessment or Sedex Members Ethical Trade Audit (SMETA).

- 3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life:**

In accordance with the Plastic Waste Management Rules, 2016 (as amended from time to time), the Company has been collecting plastic packaging waste and fulfilling its Extended Producer Obligations (EPR).

- 4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities. 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, Extended Producer Responsibility (EPR) is applicable to the Company, and the Company has submitted the waste collection plan in line with the Extended Producer Responsibility (EPR) plan to Pollution Control Board.



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

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees (other than workers)											
Male	171	171	100%	171	100%	N.A.	N.A.	171	100%	171	100%
Female	105	105	100%	105	100%	105	100%	N.A.	N.A.	105	100%
Total	276	276	100%	276	100%	105	100%	171	100%	276	100%
Other than Permanent employees											
Male	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Female	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Total	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
		Permanent workers									
Male	140	140	100%	140	100%	N.A.	N.A.	140	100%	140	100%
Female	5	5	100%	5	100%	5	100%	N.A.	N.A.	5	100%
Total	145	145	100%	145	100%	5	100%	140	100%	145	100%
		Other than Permanent workers*									
Male	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Female	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Total	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

* 'Other than permanent workers' are workers engaged through third-party contractors, and their well-being is managed through contractual terms & conditions with the third-party contractors.

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

	FY. 2024-25	FY. 2023-24
Cost incurred on well-being measures as a % of total revenue of the Company	0.06	0.05

2. Details of retirement benefits:

Benefits	F.Y. 2024-25			F.Y. 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total employees	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 employees	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	N.A.	100%	100%	N.A.
ESI	Nil	Nil	N.A.	Nil	Nil	N.A.

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

We recognize the importance of meeting the requirements of the Rights of Persons with Disabilities Act, 2016 and are taking proactive steps to support the needs of individuals with disabilities. The Company has implemented various measures to provide accessible infrastructure, including ramps, wheelchair access, accessible washroom, accessible parking, fire hooter and flasher with integrated fire alarm system, automated sliding doors, height adjustable workstations, voice announcement in service elevators, etc.

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:

The P&G Worldwide Business Conduct Manual (the WBCM) sets forth the Company's commitment to providing equal opportunities in employment. The WBCM prohibits employees from engaging in any form of unlawful discrimination. The WBCM requires employees to follow all anti-discrimination laws and to ensure that employment decisions (such as recruiting, hiring, training, salary and promotion) do not discriminate against individuals on the basis of disability, race, colour, gender, age, national origin, religion, sexual orientation, gender identity, gender expression, marital status, citizenship, veteran status, HIV / AIDS status or any other legally protected factor. The WBCM policy is available at <https://in.pg.com/policies-and-practices/worldwide-business-conduct-manual/>.

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%	100%	100%	100%
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%



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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, the WBCM sets out several ways employees and others may report concerns, including via The Worldwide Business Conduct Helpline which is available via telephone, email, or web reporting around the world 24 hours a day, seven days a week. It is staffed by an independent company and can take calls in most languages. Reports of actual or suspected violations may also be made anonymously, where allowed by applicable law.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	F.Y. 2024-25			F.Y. 2023-24		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	276	Nil	Nil	276	Nil	Nil
- Male	171	Nil	Nil	167	Nil	Nil
- Female	105	Nil	Nil	109	Nil	Nil
Total Permanent Workers	145	Nil	Nil	163	Nil	Nil
- Male	140	Nil	Nil	157	Nil	Nil
- Female	5	Nil	Nil	6	Nil	Nil

8. Details of training given to employees and workers:

Category	F.Y. 2024-25					F.Y. 2023-24				
	Total	On Health and safety measures		On Skill upgradation		Total	On Health and safety measures		On Skill upgradation	
	(A)	No. (B)	% (B/A)	No. (C)	% (C/A)	(D)	No.(E)	% (E/D)	No. (F)	% (F/D)
Employees										
- Male	171	171	100%	171	100%	167	167	100%	167	100%
- Female	105	105	100%	105	100%	109	109	100%	109	100%
Total	276	276	100%	276	100%	276	276	100%	276	100%
Workers										
- Male	140	140	100%	140	100%	157	157	100%	157	100%
- Female	5	5	100%	5	100%	6	6	100%	6	100%
Total	145	145	100%	145	100%	163	163	100%	163	100%

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

Category	F.Y. 2024-25			F.Y. 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
- Male	171	171	100%	167	167	100%
- Female	105	105	100%	109	109	100%
Workers						
- Male	140	140	100%	157	157	100%
- Female	5	5	100%	6	6	100%

10. Health and safety management system
a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Yes, the Company has a robust occupational health and safety management system which covers all employees and workers of the Company, including external parties, who work at or visit the Company's sites.

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

The Company is committed to having safe and healthy operations around the world to protect the life and health of our employees and the community surrounding our operations, to protect our assets, to ensure business continuity and to engender public trust.

On a routine basis, the Company ensures that health, safety & environmental required tests, inspections and monitoring of devices, equipment, process systems, and facility systems are conducted per the required frequencies and procedures. We also ensure that results are assessed for potential risks and, if necessary, a remedial plan and schedule are developed.

On a non-routine basis, the Company ensures appropriate health, safety & environmental risk assessments, studies, classifications, and clearances are completed by appropriately trained or qualified persons before commissioning. We also ensure appropriate measures, including engineering and administrative controls, have been incorporated in the design and construction of facilities and operating systems to meet legal requirements and protect employees, the community, and the environment from physical, health and environmental hazards.

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

Yes, the WBCM requires every employee who becomes aware of, or suspects, any unsafe working conditions or other safety issues, to report the situation to the employee's manager, respective site safety leader or Legal immediately. Adequate measures are taken to mitigate any work-related hazards.

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

Yes, employees and workers of the Company have access to non-occupational medical and healthcare services.

**11. Details of safety related incidents:**

Safety Incident/Number	Category	FY. 2024-25	FY. 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employee	Nil	Nil
	Worker	Nil	0.89
Total recordable work-related injuries	Employee	Nil	Nil
	Worker	Nil	1
No. of fatalities	Employee	Nil	Nil
	Worker	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employee	Nil	Nil
	Worker	Nil	Nil

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

The Company is committed to promoting respect of our employees in the workplace, ensuring workplace health and safety, and ensuring fair employment practices. Accordingly, we are committed to the highest standards of safety to protect ourselves, our employees and external parties who work at or visit our sites. All P&G employees must follow safety and security procedures, as well as applicable laws and regulations. If employees are aware of, or suspect, any unsafe working conditions or other safety issues, they must report the situation to their manager, site safety leader or Legal immediately. If there are any concerns about health at work, the employee must promptly contact their site Health Services (Medical) unit.

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

	FY. 2024-25			FY. 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	Nil

14. Assessments for the year:

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

*The Company has in place a compliance monitoring tool for assessing compliances with respect to various laws. Further, the company sites also go through extensive H&SE internal audits, periodically.

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: Not applicable**PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders****1. Describe the processes for identifying key stakeholder groups of the entity:**

Groups which are impacted or are likely to be impacted by the business operations of the Company or which impact or are likely to impact the business operations of the Company, are identified as key stakeholders of the Company. Key stakeholders identified by the Company are its employees, investors, consumers, customers, suppliers & value chain partners, government & regulatory bodies and community, at large.

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
Employees	No	<ul style="list-style-type: none"> Regular organizational engagements (in-person & virtual) Email 	Ongoing Event based	<ul style="list-style-type: none"> Employee engagement activities Learning and development Employee recognition Employee performance review and career development Employee safety and well-being
Shareholders / Investors	No	<ul style="list-style-type: none"> Annual general meeting Postal ballots/e-voting Website updates Newspaper notices Email Analyst/institutional shareholder meeting 	Annual Event based Event based Ongoing Event based Annual	<ul style="list-style-type: none"> Engagement with management on business performance & strategy Seeking approval on resolutions Disclosure of information Resolution of share related grievances
Consumer	No	<ul style="list-style-type: none"> Advertisements on various media (TV, Social media, newspaper etc.) Website Email Phone 	Ongoing	<ul style="list-style-type: none"> Awareness of Company's products Seeking consumer feedback Resolution of consumer queries / complaints
Customers	No	<ul style="list-style-type: none"> Email Phone Market visits and In-person meetings 	Ongoing	<ul style="list-style-type: none"> Distribution of goods
Suppliers & value chain partners	No	<ul style="list-style-type: none"> Email Phone Supplier portal- website Meetings 	Ongoing	<ul style="list-style-type: none"> Sourcing related discussions Conducting third-party risk assessment for engaging suppliers
Government & Regulatory bodies	No	<ul style="list-style-type: none"> In-person meetings Advocacy through Trade Associations Email Statutory filings (electronic physical filing) 	Ongoing	<ul style="list-style-type: none"> Advocacy on proposed laws and policies impacting business & operations Various applications, incl. licenses etc. Statutory compliances
Community	Yes	<ul style="list-style-type: none"> Connects via NGO partners On-ground field visits 	Ongoing	<ul style="list-style-type: none"> CSR activities Equality & Inclusion objectives

PRINCIPLE 5: Businesses should respect and promote human rights:

Respect for Human Rights is fundamental to the way we manage our business. This includes respecting and promoting the human rights of our employees, our external business partners, and the communities in which we live, serve, and operate. We support the U.N. Guiding Principles for Business and Human Rights, which respects and honors the principles of internationally recognized human rights, including those rights expressed in the International Bill of Human Rights (i.e., Universal Declaration of Human Rights, the International Covenants on Economic, Social and Cultural Rights, and the International Covenants on Civil & Political Rights); the principles concerning fundamental rights as set out in the International Labor Organization Declaration on Fundamental Principles and Rights at Work; and the United Nations Declaration of the Rights of Indigenous Peoples.



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

Category	F.Y. 2024-25			F.Y. 2023-24		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (D)	No. of employees / workers covered (E)	% (E / D)
Employees (other than workers)						
Permanent	276	276	100%	276	276	100%
Other than permanent	-	-	-	-	-	-
Total Employees	276	276	100%	276	276	100%
Workers						
Permanent	145	145	100%	163	163	100%
Other than permanent	-	-	-	-	-	-
Total Employees	145	145	100%	163	163	100%

Note: All employees of the Company are trained on the expectations under P&G's Worldwide Business Conduct Manual (the WBCM). Additionally, the WBCM compliance certifications are obtained from all Managers of the Company annually.

2. Details of minimum wages paid to employees and workers:

Category	FY. 2024-25					FY. 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E /D)	No. (F)	% (F/ D)
Employees (other than workers)										
Permanent	276	Nil	Nil	276	100%	276	Nil	Nil	276	100%
Male	171	Nil	Nil	171	100%	167	Nil	Nil	167	100%
Female	105	Nil	Nil	105	100%	109	Nil	Nil	109	100%
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent	145	Nil	Nil	145	100%	163	Nil	Nil	163	100%
Male	140	Nil	Nil	140	100%	157	Nil	Nil	157	100%
Female	5	Nil	Nil	5	100%	6	Nil	Nil	6	100%
Other than Permanent*										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

** 'Other than permanent workers' are workers engaged through third-party contractors, and their wages are managed by the third-party contractors, who are contractually obligated to comply with legal requirements, including compliance in respect of wages.*

3. Details of remuneration/salary/wages:

a. Median remuneration/wages

	Male		Female	
	Number	Median remuneration / salary / wages of respective category (₹ In Lakhs)	Number	Median remuneration / salary / wages of respective category (₹ In Lakhs)
Board of Directors (BoD)	10	17.25	2	8.12
Key Managerial Personnel [^]	2	257.91	1	40
Employees (other than workers)	169	42.11	102	38.78
Workers	140	14.88	5	13.52

[^] Includes Managing Director, Company Secretary and Chief Financial Officer

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

	F.Y. 2024-25	F.Y. 2023-24
Gross wages paid to females as % of total wages	23%	27%

4. Do you have a focal point responsible for addressing human rights impacts or issues caused or contributed to by the business?

Respect for Human Rights is fundamental to the way we manage our business. This includes respecting and promoting the human rights of our employees, our external business partners, and the communities in which we live, serve, and operate. We support the U.N. Guiding Principles for Business and Human Rights, which respects and honors the principles of internationally recognized human rights, including those rights expressed in the International Bill of Human Rights (i.e., Universal Declaration of Human Rights, the International Covenants on Economic, Social and Cultural Rights, and the International Covenants on Civil & Political Rights); the principles concerning fundamental rights as set out in the International Labor Organization Declaration on Fundamental Principles and Rights at Work; and the United Nations Declaration of the Rights of Indigenous Peoples.

The Company recognizes that there will be times when national law and international human rights principles do not align, or where there are insufficient legal and regulatory frameworks or enforcement mechanisms. Wherever this is the case, we are committed to respecting human rights across our value chain, which encompasses our employees, our consumers, the communities where we do business, and our business partners.

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

The Company strives to promote a work environment of confidence and trust and its employees hold themselves and one another accountable for operating with trust and integrity, for stepping up as leaders and owners of the Company, and for balancing stewardship with a passion to win.

The Company aims to create a work environment internally and with our business partners that fosters open communication and supports individuals in reporting potential violations. Employees and individuals in our operations or extended value chain can report violations at the Worldwide Business Conduct Helpline, which is staffed by an independent third party - 24 hours a day, seven days a week - and includes, where permitted by local law, an anonymous way to report concerns. The Company reviews the allegations of wrongdoing with trained teams who ensure thorough, impartial and fact-based investigations. Retaliation for raising concerns in good faith will not be tolerated.



The Company will not knowingly condone or contribute to adverse human rights impacts caused by the actions of our business partners. When the Company becomes aware of an adverse impact, it engages to be part of the solution to address the issue or dilemma, including seeking to prevent or mitigate the adverse impact and working to enable effective remedy.

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

	FY. 2024-25			FY. 2023-24		
	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
Sexual harassment	Nil	Nil	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child labour	Nil	Nil	-	Nil	Nil	-
Forced labour / Involuntary labour	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

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

	F.Y. 2024-25	F.Y. 2023-24
Total complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees/workers	N.A.	N.A.
Complaints on POSH upheld	N.A.	N.A.

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

P&G does not tolerate any form of retaliation against any person who reports a suspected violation in good faith. In addition, no one who participates or cooperates honestly and completely in the investigation of a report will be subject to retaliation for doing so. Anyone who retaliates against a person for making a good faith report or for participating in the investigation of a report would be subject to disciplinary action, which may include termination. Further information is contained in the WBCM and our global Anti-Retaliation Policy available to all employees.

9. Do human rights requirements form part of your business agreements and contracts?

Yes, Human Rights requirements, such as prohibition of use of Child labour or bonded labour, form part of various business agreements.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The Company has in place a compliance monitoring tool for assessing compliances with respect to various laws. Further, the company sites also go through extensive Health, Safety, and Environment (HS&E) internal audits, periodically.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments- Not Applicable**PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment****1. Details of total energy consumption (in Joules or multiples) and energy intensity:**

Parameter	F.Y. 2024-25	F.Y. 2023-24
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D)	41462 GJ	54136 GJ
Total fuel consumption (E)	2501 GJ	4325 GJ
Energy consumption through other sources (F)	-	-
Total energy consumption from non-renewable sources (D+E+F)	43963 GJ	58461 GJ
Total energy consumed (A+B+C+D+E+F)	43963 GJ	58461 GJ
Energy intensity per rupee of turnover (GJ/₹ Lakhs)	0.13	0.14
Energy intensity per USD of turnover adjusted for Purchasing Power Parity (PPP) * (GJ / USD Lakhs)	2.69	3.12

The Company has a diverse product mix with varying units of measure, and is unable to measure intensity vs. physical output.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)
If yes, name of the external agency- Yes, Kalyaniwalla & Mistry LLP, Chartered Accountants have carried out reasonable assurance for F. Y. 2024-25.

* Source for PPP conversion factor- <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>

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-

Not applicable, as the Company does not fall in the category of industries mandated under PAT scheme.



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

Parameter	F.Y. 2024-25	F.Y. 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	13487	18145
(iii) Third party water (Municipal water)	-	100
(iv) Seawater / desalinated water	-	-
(v) Others (Rainwater)	251	462
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	13738	18707
Total volume of water consumption (in kilolitres)	9681	13524
Water intensity per rupee of turnover (KL / ₹ Lakhs) (Water withdrawn / turnover)	0.03	0.03
Water intensity per USD (USD rate of PPP conversion @ 20.66) of turnover adjusted for Purchasing Power Parity (PPP)* (KL / USD Lakhs)	0.59	0.72

The Company has a diverse product mix with varying units of measure, and is unable to measure intensity vs. physical output.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)
If yes, name of the external agency- Yes, Kalyaniwalla & Mistry LLP, Chartered Accountants have carried out reasonable assurance for F. Y. 2024-25.

* Source for PPP conversion factor- <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>

4. Provide the following details related to water discharged:

Parameter	F.Y. 2024-25	F.Y. 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment	-	-
(v) Others (Applied on-site)	-	-
- No treatment	-	-
- With treatment (Treated & applied on-site)	4057	5183
Total water discharged (in kilolitres)	4057	5183

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

The Company continuously strives to achieve water efficiency. This year the Company achieved 13364 kilolitres circular water through Condensate Recovery and Internal Effluent Treatment Plant (ETP) Recycle.

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

Parameter	Please specify unit	F.Y. 2024-25	F.Y. 2023-24
Nox @ 15% O ₂	Metric tons	162.15	178.75
Sox	Metric tons	1.52	1.75
Particulate matter (PM)	Metric tons	0.59	0.53
Persistent organic pollutants (POP)	N.A.	-	-
Volatile organic compounds (VOC)	N.A.	-	-
Hazardous air pollutants (HAP)	N.A.	-	-
Others:			
Particulate Matter @ 15%O ₂	Metric tons	74.32	90.21
Carbon Monoxide	Metric tons	0.39	0.37
Carbon Monoxide @ 15% O ₂	Metric tons	74.31	77.13
Hydrocarbon	Metric tons	0.36	0.31
NMHC as C @ 15% O ₂	Metric tons	63.88	66.84

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

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

Parameter	Unit	F.Y. 2024-25	F.Y. 2023-24
Total Scope 1 emissions	Metric tonnes of CO ₂ equivalent	149	286
Total Scope 2 emissions	Metric tonnes of CO ₂ equivalent	Gross: 8426	Gross: 10772
Total Scope 1 and Scope 2 emissions per rupee of turnover	MT per ₹ Lakhs	0.03	0.03
Total Scope 1 and Scope 2 emission intensity per USD of turnover adjusted for Purchasing Power Parity (PPP)* (USD rate of PPP conversion @ 20.66)	MT per USD Lakhs	0.53	0.59

The Company has a diverse product mix with varying units of measure, and is unable to measure intensity vs. physical output.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) - Yes, Kalyaniwalla & Mistry LLP, Chartered Accountants have carried out reasonable assurance for F. Y. 2024-25.

** Source for PPP conversion factor- <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>.*

The Company's market-based Scope 2 GHG emissions is NIL, including application of Renewable Energy Certificates.



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

The Company contributes to the P&G's ambition to reduce Green House Gas (GHG) emissions across its operations. The Company will continue to strive in its efforts towards this ambition.

9. Provide details related to waste management by the entity: (In Metric Tonnes)

Parameter	F.Y. 2024-25	F.Y. 2023-24
Plastic waste (A)	1265.70	1746.89
E-waste (B)	1.65	2.15
Bio-medical waste (C)	0.01	0.13
Construction and demolition waste (D)	-	-
Battery waste (E)	-	0.16
Radioactive waste (F)	-	-
Other Hazardous waste	11.41	10.57
Other Non-hazardous waste generated (H)	1330.89	1400.08
Total (A + B + C + D + E + F + G + H)	2609.66	3159.98
Waste intensity per rupee of turnover (MT per ₹ Lakhs)	0.01	0.01
Waste intensity per USD of turnover adjusted for Purchasing Power Parity (PPP)* (MT per USD Lakhs) (USD rate of PPP conversion @ 20.66) (Total waste generated / Revenue from operations adjusted for PPP)	0.16	0.17
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations		
Category of waste		
(i) Recycled	2564.96	3036.39
(ii) Re-used	-	-
(iii) Other recovery operations	2.05	8.26
Total (i + ii + iii)	2567.01	3044.65
For each category of waste generated, total waste disposed by nature of disposal method		
Category of waste		
(i) Incineration	-	2.31
(ii) Landfilling	-	-
(iii) Other disposal operations	5.10	113.02
Total (i + ii + iii)	5.10	115.33

The Company has a diverse product mix with varying units of measure, and is unable to measure intensity vs. physical output.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)
If yes, name of the external agency- Yes, Kalyaniwalla & Mistry LLP, Chartered Accountants have carried out reasonable assurance for F. Y. 2024-25.

* Source for PPP conversion factor- <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>

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

Within our operations, we strive to grow responsibly and continuously improve our efficiency while reducing our carbon footprint.

The Company's plant at Goa is a zero-manufacturing-waste-to-landfill site, which means that no manufacturing waste is sent to landfill. The Company continues to be compliant with the government's Extended Producer Responsibility (EPR) guidelines on plastic packaging waste collection.

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

Sr. No.	Location of operations/offices	Types of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
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Not applicable

- 12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws**

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
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Not Applicable

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

Yes, the Company is compliant with applicable environmental law, regulations and guidelines in India.

PRINCIPLE 7 - Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

- 1. a. Number of affiliations with trade and industry chambers/ associations – 6**
b. List the top trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to-

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers / associations (State/National)
1	The Advertising Standard Council of India (ASCI)	National
2	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
3	Confederation of Indian Industry (CII)	National
4	India Home & Personal Care Industry Association (IHPCIA)	National
5	Feminine Hygiene Association of India (FIHA)	National
6	US-India Strategic Partnership Forum (USISPF)	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-** Not applicable

Name of authority	Brief of the case	Corrective action taken
Not applicable		



PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
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Not applicable

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
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Not applicable

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

The WBCM sets out several ways employees and others may report concerns, including via The Worldwide Business Conduct Helpline which is available via telephone, email, or web reporting around the world 24 hours a day, seven days a week. It is staffed by an independent company and can take calls in most languages. Reports of actual or suspected violations may also be made anonymously, where allowed by applicable law.

The link to the Worldwide Business Conduct Manual is <https://in.pg.com/policies-and-practices/worldwide-business-conduct-manual/>.

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

	F.Y. 2024-25	F.Y. 2023-24
Directly sourced from MSMEs / small producers	2.85%	3.70%
Sourced directly from within India	89.76%	90%

Note - Computation based on amounts inclusive of GST

- 5. Job creation in smaller towns – Disclose wages paid to persons employed in the following locations, as % of total wage cost:**

Location	F.Y. 2024-25	F.Y. 2023-24
Rural	24%	21%
Semi-Urban	3%	4%
Urban	-	-
Metropolitan	73%	75%

Note - Non-permanent/Contract workforce is paid through a contractor and not directly by the Company, hence not included in above. The numbers of contract workforce as detailed in general disclosures point 18.a are only in rural location - Kundaim, Goa

PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner
1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback:

Our Purpose is to provide branded products of superior quality and value that improve the lives of the consumers, now and for generations to come.

The Company has well-established consumer relations mechanism to address consumer complaints and feedback. Consumers can contact the Company through various mediums such as-

- Phone – 1800-202-1364 or +91 22-24942113
- Consumer contact details- consumersupport.pg.com
- WhatsApp Chat QR Code:


2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about Environmental and social parameters relevant to the product, Safe and responsible usage, Recycling and/or safe disposal - 100%

The Company ensures compliance with legally mandated disclosure of information on product, across all products, including information on environmental and social parameters relevant to the product, safe and responsible usage, recycling or safe disposal, wherever relevant.

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

	FY. 2024-25		FY. 2023-24	
	Received during the year	Pending resolution at end of year	Received during the year	Pending resolution at end of year
Data privacy	Nil	Nil	1	Nil
Advertising	Nil	Nil	2	Nil
Cyber-security	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil
Other – Product quality/ performance, offers & promotions etc.	1147	Nil	2862	Nil

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

	Number	Reasons for recall
Voluntary recalls	Nil	Nil
Forced recalls	Nil	Nil

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, P&G has a detailed framework and policies on information security which cover risks related to cyber security. The Company also has a detailed framework and policies on risks related to data privacy. Various policies, standards, guidelines, and control requirements for cyber security and data privacy are communicated to employees on the Company's intranet site. The Company also undertakes trainings and



awareness programs for employees on cyber security and data privacy. Details of P&G's consumer privacy policy can be viewed at <https://privacypolicy.pg.com/en-IN/>.

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

Not applicable, as there were no incidents or penalties/regulatory action levied in respect of issues pertaining to delivery of essential services; advertising; cyber security and data privacy of customers; re-occurrence of instances of product recalls; or product safety during the financial year 2024-25.

7. Provide the following information relating to data breaches:

		F.Y. 2024-25	F.Y. 2023-24
a.	Number of instances of data breaches	Nil	Nil
b.	Percentage of data breaches involving personally identifiable information of customers	Nil	Nil
c.	Impact, if any, of the data breaches	Not applicable	Not Applicable

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT

TO THE BOARD OF DIRECTORS OF

PROCTER & GAMBLE HYGIENE & HEALTH CARE LIMITED

Assurance report on select sustainability disclosures in the Business Responsibility and Sustainability Reporting (BRSR) Format (called 'Identified Sustainability Information' (ISI)) of Procter & Gamble Hygiene & Health Care Limited (the 'Company') for the period from July 01, 2024 to March 31, 2025.

Opinion

We have undertaken to perform a reasonable assurance engagement, for Procter & Gamble Hygiene & Health Care Limited (the 'Company') on the Identified Sustainability Information (referred to as 'ISI') for the period from July 01, 2024 to March 31, 2025 in accordance with the reporting criteria stated below.

Identified Sustainability Information (ISI) subject to assurance	Period subject to assurance	Level of Assurance	Reporting criteria (the 'Criteria')
BRSR Core (refer Annexure A)	July 01, 2024 to March 31, 2025	Reasonable assurance	<ul style="list-style-type: none"> Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR) Guidance Note for BRSR format issued by SEBI

This engagement was conducted by a multidisciplinary team including assurance practitioners.

Based on the procedures we have performed and the evidence we have obtained, the Company's Identified Sustainability Information included in the Business Responsibility and Sustainability Reporting for the period July 01, 2024 to March 31, 2025, are prepared in all material respects, in accordance with the Criteria.

Our reasonable assurance engagement was with respect to the period from July 01, 2024 to March 31, 2025 information only unless otherwise stated and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR and, therefore, do not express any conclusion thereon.

Basis of Opinion

We conducted our engagement in accordance with Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information" issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India (the 'ICAI'). Our responsibilities under this standard are further described in the "Our responsibilities" section of our report.

Other Information

The Company's Board of Directors are responsible for the other information. The other information comprises the information included within the BRSR but does not include the ISI and our assurance report thereon.

Our opinion on BRSR core attributes does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our assurance engagement of the ISI, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the ISI, or our knowledge obtained during the course of our engagement or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this Other Information, we are required to report that fact. We have nothing to report in this regard.



Management's Responsibilities

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable measures and measurement techniques and can affect comparability between entities.

Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India and have the required competencies and experience to conduct this assurance engagement.

The firm applies Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a reasonable assurance conclusion on the Identified Sustainability Information based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India. This Standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information are prepared, in all material respects, in accordance with the Reporting Criteria. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- assessed the suitability of the criteria used by the Company in preparing the reasonable assurance information;
- evaluated the appropriateness of reporting policies, quantification methods and models used in the preparation of the information subject to reasonable assurance and the reasonableness of estimates made by the Company; and
- evaluated the overall presentation of the information subject to reasonable assurance.

Other Matter

The Board of Directors of the Company have, vide circular resolution dated January 23, 2025, resolved to change the financial year end from June 30 to March 31. Accordingly, the BRSR for the current financial year of the Company is for the period from July 01, 2024 to March 31, 2025. Further, as the said BRSR is only for a period

of nine months, the figures for the current period are not comparable with those of the previous financial year ended June 30, 2024.

Our opinion on the BRSR is not modified in respect of the above matter.

Exclusions

Our assurance scope excludes the following and therefore we will not express a conclusion on the same:

- Operations of the Company other than those mentioned in the “Scope of Assurance”.
- Aspects of the BRSR and the data/information (qualitative or quantitative) other than the ISI;
- Data and information outside the defined reporting period i.e., from July 01, 2024 to March 31, 2025; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

Restriction on use

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

For **KALYANIWALLA & MISTRY LLP**

Chartered Accountants

Firm Registration No. 104607W/W100166

Thrity Z. Patel

Partner

Membership No. 117151

UDIN: 25117151BMRJVA8950

Place: Mumbai

Date: August 12, 2025

Annexure A – BRSR Core attributes – Reasonable assurance

Sr. No.	BRSR Core Indicator	Description of Indicator
1	Section C – Principle 1 – E8	Number of days of accounts payable
2	Section C – Principle 1 – E9	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties
3	Section C – Principle 3 – E1(c)	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company
4	Section C – Principle 3 – E11	Details of safety related incidents including lost time injury frequency rate, recordable work-related injuries, no. of fatalities
5	Section C – Principle 5 – E3(b)	Gross wages paid to females as % of wages paid
6	Section C – Principle 5 – E7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, including complaints reported, complaints as a % of female employees, and complaints upheld
7	Section C – Principle 6 – E1	Details of total energy consumption (in Joules or multiples) and its intensity
8	Section C – Principle 6 – E3	Total volume of water withdrawal by source and water consumption in Kilolitres and its intensity
9	Section C – Principle 6 – E4	Water discharge by destination and level of treatment (in kilolitres)
10	Section C – Principle 6 – E7	Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity
11	Section C – Principle 6 – E9	Details related to waste generated by category, waste recovered through recycling, re-using or other recovery operations, waste disposed by nature of disposal method and its intensity
12	Section C – Principle 8 – E4	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs / small producers and from within India
13	Section C – Principle 8 – E5	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent / on contract) as % of total wage cost
14	Section C – Principle 9 – E7	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events