

Driving climate action **deepening stakeholder trust.**

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# Introduction

Sai Life Sciences is a global Contract Research, Development and Manufacturing Organization (CRDMO) that delivers integrated, end-to-end solutions across discovery, development, scale-up and commercial manufacturing. Operating under a partnership-driven model, the company enables customers to move from molecule to market with speed, scientific rigor and reliable quality.

# Frameworks & Guidelines

## Global Reporting Initiative (GRI) – ‘With Reference’

Aligned to:

- Greenhouse Gas Protocol Corporate Accounting and Reporting Standard
- ISO 14064-1:2018.
- United Nations Global Compact (UNGC) Principles
- United Nations Sustainable Development Goals (SDGs)



# Organizational & Reporting Boundaries

Consolidation approach: \*Operational Control\*. We account for 100% of the emissions from operations over which Sai Life Sciences has operational authority, irrespective of equity share.

- Facilities in boundary (FY25):
- Bidar Manufacturing Unit
- Integrated R&D Centre – Hyderabad
- Unit 3 – Bollaram
- Corporate Office – Gachibowli \*\*
- Manchester R&D Centre \*\*

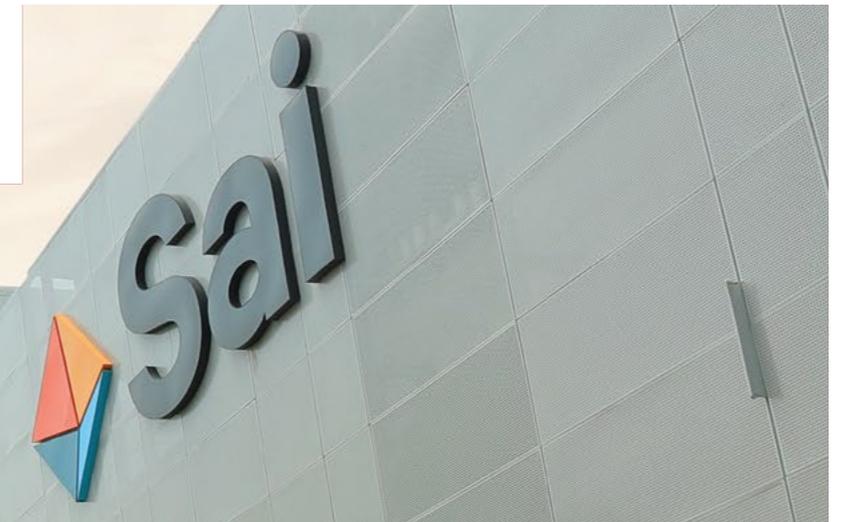
*Note:\*\* Indicates covered as part of Scope-3 boundary only under Category – 8*

GHG program governance: The Sustainability Team is responsible for program design, data collection, factor management, QA/QC and coordination with internal stakeholders.

# Assurance Statement

We follow a structured process to seek external assurance on our sustainability disclosures, ensuring accuracy, transparency, and credibility. All non-financial information presented in this report has undergone limited assurance by an independent third-party provider, DNV Business Assurance India Private Limited, with no other relationship or interests with the organization.

The assurance was carried out in accordance with DNV’s VeriSustain™ protocol, V6.0, which is based on the principles of ISAE 3000 (Revised), and the GRI Standards. The ultimate responsibility for finalizing material topics and sustainability disclosures, including the external assurance process, rests with the Board of Directors. Oversight is provided through the Risk Management Committee, which is chaired by an Independent Director, with active engagement from senior executives. For further details on the assurance statement, kindly refer in the Annexure of this report.



## Descriptive Information (Template Table)

Descriptive Information	Company Response
Company name	Sai Life Sciences
Business model	CRDMO providing end-to-end solutions through scientific and manufacturing partnerships.
Consolidation approach	Operational Control
Organizational boundary	Bidar Manufacturing Unit; Integrated R&D Centre – Hyderabad; Unit 3 – Bollaram; Corporate Office – Gachibowli; Manchester R&D Centre
Reporting period	FY 2024 - 2025
Scopes included	Scope 1; Scope 2 (Location-Based and Market-Based); Scope 3 (Based on material assessment)
Scope 3 categories (reported for FY24)	1, 2, 3, 4, 5, 6, 7, 8, 9, 10 and 12
Exclusions	Scope 3 categories 11, 13, 14, 15 (Not material to Sai Operations)
Governance & responsibility	Sustainability Team – inventory ownership, QA/QC and documentation control

## GHG Inventory Methodology

Standards & principles: The inventory follows the GHG Protocol principles of relevance, completeness, consistency, transparency and accuracy, and is prepared in line with ISO 14064-1:2018. Emissions are calculated as: \*Emissions = Activity Data × Emission Factor × GWP (100-yr) \*.

Scope 1 includes direct fuel and process sources under operational control; Scope 2 includes purchased electricity and is disclosed under both Location-Based (LB) and Market-Based (MB) approaches; Scope 3 covers upstream and downstream categories where data is available.

Data sources & emission factors: Activity data are compiled from utility meters, purchase records, and vendor statements. Emission factors are drawn from national/industry sources and the company's factor library (e.g., India grid factor for LB reporting, and supplier/contractual instrument data for MB where applicable). GWP values follow IPCC AR6 100-year factors.

Controls & documentation: The Sustainability Team maintains factor logs, calculation workbooks, change controls and internal checks (e.g., meter-to-bill reconciliations, variance analysis, supplier clarifications) to safeguard accuracy and traceability.

## Quantified GHG Emissions

Category	UOM	FY24	FY25	Notes
Scope 1 – Direct emissions	tCO2e	15,640	18,435	Fuel combustion, mobile sources
Biogenic CO2 emissions	tCO2e	0	22,574	Use of Biomass briquettes
Scope 2 – Purchased electricity (Location-Based)	tCO2e	32,004	36,645	LB method – grid average
Scope 2 – Purchased electricity (Market-Based)	tCO2e	15,966	15,638	MB method – supplier/contractual instruments
Scope 3 – Total (FY24)	tCO2e	62,007	83,606	Includes categories 1,2,3,4,5,6,7,8,9,10,12

## Scope 3 Category Breakdown

Category	Description	UOM	FY24	FY25
1	Purchased goods and services	tCO2e	41,851	54,821
2	Capital goods	tCO2e	2,435	8,520
3	Fuel and energy related activities	tCO2e	8,397	5,410
4	Upstream transportation & distribution	tCO2e	2,980	5,316
5	Waste generated in operations	tCO2e	63	86
6	Business travel	tCO2e	652	730
7	Employee commute	tCO2e	2,660	2,693
8	Upstream leased assets	tCO2e	814	810
9	Downstream transportation & distribution	tCO2e	305	1,629
10	Processing of sold products	tCO2e	1,851	3,589
12	End-of-life treatment of sold products	tCO2e	0.164	0.05

## Data Quality, Uncertainty & Controls

Cross-functional validation, meter/bill reconciliations, supplier confirmations, and workbook change control are applied to minimize error.

Uncertainty – Scope 1 metered data typically exhibits lower uncertainty; Scope 2 MB depends on instrument quality; Scope 3 relies on supplier data and activity-based estimation where supplier data are unavailable, which introduces comparatively higher uncertainty.

Improvements – planned enhancements include deeper supplier engagement for category 1 (materials) to transition from Spent-based method to Average & Supplier specific method.



# Climate Transition Plan & Decarbonization Efforts

Sai Life Sciences is advancing a pragmatic decarbonization pathway focused on near-term operational levers and structural changes that progressively lower life-cycle emissions without compromising product quality or delivery. Current high-impact actions include:

- Renewable energy: 55% across all sites and 96% at the manufacturing site in FY25 (mix of onsite and procured green power).
- Energy conservation: formal program led by certified energy managers; project pipeline prioritized by abatement cost and payback.
- Fuel switch: biofuel transition trials for boilers to reduce stationary combustion emissions.
- Low-carbon logistics: partnership with DHL to utilize SAF for inbound/outbound air freight where feasible.
- Supply-chain engagement: expanded supplier audits and risk assessments to strengthen Scope 3 transparency and reduction readiness.



# ESG Dashboard

## Environment

S.NO	Key Performance Indicator	UOM	FY 22-23	FY 23-24	FY 24-25
1	% of the total workforce across all locations who received training on environmental issues	%	75	83.16	100
2	% of all operational sites for which an environmental risk assessment has been conducted	%	100	100	100
3	% of operating sites certified with ISO 14001 certification	%	60	60	100
4	Total energy consumption from renewable sources	GJ	62,568	80,636	98,306
5	% of total energy consumption from renewable sources	%	45	50	55
6	Total energy consumption from non-renewable sources	GJ	77,940	80,248	77,438
7	Total energy consumption (renewable and non-renewable sources)	GJ	1,40,508	1,60,884	1,75,744
8	Total Scope-1 Absolute GHG emissions	tCO2e	12,610	15,640	18,435
9	Total Scope-2 Absolute GHG Emissions (Location-based)	tCO2e	29,981	32,004	36,645
10	Total Scope-2 Absolute GHG Emissions (Market-Based)	tCO2e	17,537	15,966	15,638
11	Total Scope-3 Absolute GHG Emissions	tCO2e	7,868.5	62,007.09	83,606.18
12	Total absolute Scope 3 Upstream GHG emissions	tCO2e	5864	59,852	78,388.74

S.NO	Key Performance Indicator	UOM	FY 22-23	FY 23-24	FY 24-25
13	Total absolute Scope 3 Downstream GHG emissions <i>* Methodology aligned in FY 24 &amp; FY 25</i>	tCO2e	2004.5	2,156.16	5,217.44
14	Flag Emissions	tCO2e	-	395.03	557.31
15	Biogenic GHG Emissions	tCO2e	-	-	23
16	Total wate withdrawal	ML	139.61	161.45	166.33
17	Total water consumption	ML	114.2	133.86	136.15
18	Total water discharged <i>(100% Water discharged to Common Effluent Treatment Plant)</i>	ML	25.41	27.59	30.18
19	Total amount of water recycled and reused	ML	34	48	64
20	PM	Tons	3.49	3.56	28.15
21	CO	Tons	6.86	7	1.76
22	HC	Tons	0.00	0	0
23	NOx	Tons	2.82	2.88	35.35
24	SOX	Tons	2.64	2.69	50.79
25	Persistent Organic Pollutants (POP)	Tons	NA	NA	NA
26	Polycyclic Aromatic Hydrocarbons (PAHs)	Tons	NA	NA	NA

S.NO	Key Performance Indicator	UOM	FY 22-23	FY 23-24	FY 24-25
27	Polychlorinated Dibenzo-p-Dioxins (PCDD)	Tons	NA	NA	NA
28	Total weight of air pollutants <i>* Methodology changes in FY 25 values</i>	Tons	15.81	16.13	116.05
29	% of sites covered under Climate risks and opportunities assessment	%	100	100	100
30	Biodiversity (Trees Planted)	Nos	5,107	6,256	7,571
31	Coal consumption	MT	5,630.75	6,590	6384.37
32	Furnace oil consumption	MT	203.73	227.87	218.96
33	<i>Diesel consumption</i>	KL	218.28	248.23	291.05
34	Petrol Consumption	KL	-	-	0.511
35	Natural Gas	kWh	-	11,25,000	10,68,062
36	Biomass	Tons	-	-	21
37	ODS consumption R22	Kg	350.6	431.5	570
38	Refrigerant consumption R134a	Kg	146.7	507.4	94
39	Refrigerant consumption R404a	Kg	57.8	84.5	64
40	Refrigerant consumption R410a	Kg	14	32	21
41	Refrigerant consumption R23	Kg	0	0.5	0

S.NO	Key Performance Indicator	UOM	FY 22-23	FY 23-24	FY 24-25
42	Refrigerant consumption R32	Kg	15.8	25.5	23
43	Refrigerant consumption R290	Kg	0	0.6	0
44	Refrigerant consumption R600a	Kg	0	0.8	1
45	Dry Ice	Tons	310	327	587
46	Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services	Nos	0	0	0
47	Total weight of hazardous waste <i>* Methodology changed in FY 24 &amp; 25</i>	MT	2,041	8,807	10,666.19
48	<i>Total weight of non-hazardous waste</i>	MT	310	409	2,638.9
49	Total weight of waste recovered <i>* Includes both Hazardous &amp; Non-hazardous waste</i>	MT	1,506	8,010.5	11,035.05
50	Unused or expired medicines collected for recycling or waste treatment out of total volume of products sold	%	0.609	0.696	0.87
51	% of total waste from company operations diverted from landfills	%	95	98	99

## Labour & Human Rights

S.NO	Key Performance Indicator	UOM	FY 22-23	FY 23-24	FY 24-25
1	% of all operational sites for which an employee health & safety risk assessment has been conducted	%	100	100	100
2	% of the total workforce across all locations represented in formal joint management-worker health & safety committees	%	40	43	60
3	% of the total workforce across all locations who are covered by formal collective agreements concerning working conditions	%	80	80	100
4	% of the total workforce across all locations who are covered by formally elected employee representatives	%	0	100	100
5	No. of internal mobility cases	No.	101	134	123
6	% of the total workforce across all locations who received career- or skills-related training	%	100	100	100
7	Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	No.	0	0	2
8	% of the total workforce across all locations who received training on preventing discrimination and human rights violations	%	100	100	100
9	% of the deployment of labour or human rights actions throughout all company operations/workforce	%	100	100	100
10	Compensation for extra or a typical working hours paid	Yes/No	Yes	Yes	Yes
11	% of operating sites certified with ISO 45001 certification	%	60	60	100
12	% of operating sites certified with SA 8000 certification	%	0	0	100
13	% of total employees who received a regular performance and career development review during the reporting period (* Eligible employees)	%	100	100	100

S.NO	Key Performance Indicator	UOM	FY 22-23	FY 23-24	FY 24-25
14	Number of child or forced labour incidents reported	No.	0	0	0
15	% of employees trained on discrimination or harassment issues	%	100	100	100
16	Number of identified discrimination or harassment incidents or corrective actions	No.	0	0	2
17	Lost time injury frequency rate for direct workforce (LTIFR)	No.	0	0	0
18	Lost time injury severity rate for direct workforce (LTISR)	No.	0	0	0
19	Number of fatalities as a result of work-related injury	No.	0	0	0
20	Rate of fatalities as a result of work-related injury	No.	0	0	0
21	Number of hours worked	No.	59,14,350	63,08,640	78,85,800
22	Number of days lost to work-related injuries, fatalities and ill health	No.	0	0	0
23	Number of work-related accidents	No.	0	0	0
24	% of women employed in the organisation	%	13.8	14.3	13.9
25	% of women in top executive positions (senior management)	%	7.3	7.3	7.3
26	% of women within the organization's board	%	14	14	17
27	Average unadjusted gender pay gap in junior management	Ratio	0.81	0.87	0.83
28	Average unadjusted gender pay gap at the middle management level	Ratio	0.79	0.84	0.83

S.NO	Key Performance Indicator	UOM	FY 22-23	FY 23-24	FY 24-25
29	Average unadjusted gender pay gap at the top management level	Ratio	0.87	0.99	1
30	Overall average unadjusted gender pay gap	Ratio	33.2	32.8	32.19
31	% of employees from a minority or vulnerable group in the whole organization (based on disability)	%	0	0.07	0.09
32	% of employees from a minority or vulnerable group at top management level	%	0	0	0
33	% of operational sites assessed for human rights impact or risks	%	100	100	100
34	Ratio of the annual total compensation for the highest paid individual, to the median annual total compensation for all employees	Ratio	1:95	1:101	1:107
35	Average hours of training per employee	No.	2.39	2.61	3.07
36	Direct employees covered by a living wage benchmarking analysis	%	100	100	100
37	Direct employees paid below living wage	%	0	0	0

S.NO	Key Performance Indicator	UOM	FY 22-23	FY 23-24	FY 24-25
38	Employees paid below living wage, including direct employees and non-employee workers	%	18	20	24
39	Average wage gap for direct employees paid below living wage against a living wage benchmark	No.	0	0	0
40	% of employees covered with healthcare coverage	%	100	100	100
41	% of employees covered with the employee satisfaction survey	%	68	75	81

\*\* We are committed to ensuring a living wage for all workers. A living wage assessment based on the Global Living Wage Coalition's Anker Methodology confirms that 100% of direct employees earn at or above the applicable living wage benchmark, demonstrating our commitment to fair compensation. Contracted workers are compensated in line with statutory minimum wage requirements.

\*\* The overall gender pay gap is 32.19%, indicating that female employees earn 67.81% of the average male compensation at the organisational level. This gap primarily reflects differences in role mix, functional distribution, qualifications, technical skill requirements, and tenure. Variations within the same grade may also occur due to experience, specialization, and role criticality.

## Governance & Ethics

S.NO	Key Performance Indicator	UOM	FY 22-23	FY 23-24	FY 24-25
1	% of total workforce trained on business ethics issue	%	100	100	100
2	Number of reports related to whistleblower procedure	No.	0	0	0
3	Number of confirmed corruption incidents	No.	0	0	0
4	Number of anti-competitive cases or behavior	No.	0	0	0
5	% of operational sites for which an internal audit/risk assessment concerning business ethics issues has been conducted	%	100	100	100
6	Number of risky trading partners covered by a due diligence process on corruption or information security	No.	0	0	0
7	% of risky trading partners covered by a due diligence process on corruption or information security	%	0	0	0
8	% of operational sites with a certified anti-corruption management system (ISO 37001)	%	0	0	100
9	% of operating sites certified with ISO 27000 certification	%	100	100	100
10	% of employees trained on the prevention of security information breaches	%	100	100	100
11	Number of incidents of information security breaches	No.	0	0	0

## Sustainable Procurement

S.NO	Key Performance Indicator	UOM	FY 22-23	FY 23-24	FY 24-25
1	% of audited/assessed suppliers engaged in corrective actions or capacity building	%	50	80	100
2	% of targeted suppliers that have signed the supplier code of conduct	%	55	67	100
3	% of suppliers with contracts that include clauses on environmental, labour, and human rights requirements	%	70	80	82
4	% of targeted suppliers that have gone through a sustainability assessment	%	25	33	85
5	% of targeted suppliers that have gone through a sustainability on-site audit	No.	18	20	81
6	% of buyers trained on sustainable procurement	%	100	100	100
7	Proportion of spending on local suppliers	%	-	60	65
8	% of operating sites certified with ISO 28000 certification	%	0	0	100
9	% of operating sites certified with ISO 20400 certification	%	0	0	100
10	% of new suppliers that were screened using social criteria	%	-	20	100
11	% of new suppliers that were screened using environmental criteria.	%	100	100	100
12	% of suppliers who have been terminated owing to (environmental and social impacts)	%	0	0	0

S.NO	Key Performance Indicator	UOM	FY 22-23	FY 23-24	FY 24-25
13	Number of suppliers assessed for environmental impacts	Nos	-	30	30
14	Number of suppliers identified as having significant actual and potential negative environmental and Social impacts.	Nos	0	0	0



# Sustainable Development Goal (SDG) Targets

Our SDG targets for 2025–2035 are anchored in nine strategic pillars that guide our long term sustainability commitments. Each pillar defines a clear goal that strengthens resilience, advances responsible growth, and aligns our operations with global best practices.

## Water Stewardship

### Goal: Become Water Neutral / Water Positive

We are committed to reducing freshwater dependency through conservation, recycling, and replenishment initiatives, aiming to achieve water neutrality and contribute positively to local water ecosystems.

## Climate Change

### Goal: Decarbonization for 1.5 degree alignment with SBTi

Our climate strategy focuses on deep decarbonization, increasing renewable energy adoption, and reducing Scope 1 and 2 emissions in line with the Science Based Targets initiative to support the global 1.5°C pathway.

## Circular Economy

### Goal: Waste management & solvent management

We are strengthening circularity across operations by improving waste management practices, enhancing solvent recovery, and advancing resource efficient processes that minimize environmental impact.

## Biodiversity

### Goal: Ecosystem restoration through tree plantation and becoming net positive

We aim to restore and enrich local ecosystems through large scale tree plantation programs and biodiversity enhancement initiatives, targeting long term net positive ecological impact.

## Sustainable Procurement

### Goal: Decarbonize Scope 3 through supplier engagement

Through strong supplier partnerships and ESG integration across our value chain, we aim to reduce Scope 3 emissions and drive responsible sourcing practices across all critical categories.

## Human Capital

### Goal: Build a safe, inclusive & future ready workforce

Our people first focus emphasises workplace safety, diversity, inclusion, and capability building to create a workforce that is empowered, skilled, and ready for the future.

## Governance & Ethics

### Goal: Integrate ESG into transparent governance

We are embedding ESG principles into governance structures, decision making, and compliance frameworks to reinforce integrity, accountability, and ethical business conduct.

## Corporate Social Responsibility

### Goal: Build greener communities

Our CSR approach centres on environmental stewardship, community development, education, and health initiatives that improve quality of life and create shared value.

## Customer Co Creation

### Goal: Low carbon solutions by enhancing green chemistry adoption and integrating LCA

We collaborate with customers to design low carbon, sustainable solutions by integrating green chemistry principles and conducting Life Cycle Assessments (LCA) to reduce environmental impacts across product lifecycles.



## Environment

Targets	UN SDG Link	Base Year	Target Year	Progress till FY 24	Progress till FY 25
15% reduction in freshwater use 	12	FY 2024	FY 2029	-15.6%	-3%
50 % usage of recycled water 	6			36%	47%
Circular economy in waste with 100% diversion from landfills 	13			93%	99.6%
Reduce absolute scope 1 and 2 GHG emissions by 58.80% 	7		FY 2035	-24%	-17.8%
Reduce Scope 3 emissions by 63.80% per Economic Intensity 	12			-	-30%
Transition to 80 % renewable energy across all our operations. 	7	FY 2022	FY 2030	50	55
≥ 2 % recycled/renewable content in primary packaging  	14 & 15	FY 2024		0%	0%
Product End of Life: To increase the average number of products going through a circular economy model by 10% by 2025. 	9		FY 2035	0%	0%
Zero product recalls related to customer health and safety 	3	On-going process	On-going process	Zero	Zero
5% reduction in SOx, NOx, and VOC emissions 	11	FY 2024	FY 2030	0.5%	0.2%
To increase tree plantation by 10% year-on-year, considering a base of 5,000 trees 	15	FY 2024	On-going process	15%	20%

## Social

Targets	UN SDG Link	Target Year	Progress till FY 24	Progress till FY 25
Zero tolerance for child labour, forced labour, human trafficking, and any form of modern slavery. 	16	FY 2030	Zero	Zero
Annual training for 100% of employees and contractors on human rights, child labour prevention, and fair labour practices. 	4	On-going	100%	100%
Screening of 100% new suppliers for human rights risks before onboarding. 	4		100%	100%
Timely resolution of 100% of human rights-related complaints within 60 days. 	12		100%	100%
100% of direct employees are paid at or above a living wage benchmark 	8		100%	100%
Increasing the percentage of women employees in the total workforce to 18% 	8	FY 2027	14.3	13.9
Provide socio-economic empowerment of women and education for 8,000 people from socially and less privileged communities through our CSR programs 	4	FY 2027	8,300	18,458
Ensure 100% of Tier 1 suppliers adhere to the Supplier Code of Conduct (SCoC) 	12	FY 2030	100%	100%
Achieving 90% reduction in emissions from inbound and outbound logistics through partnership with DHL's Go Green Plus 	9	FY 2035	88%	90%
Conduct ESG assessments for 100% of critical suppliers based on emissions 	13	FY 2028	33	85
Engage 75% of high-emitting suppliers in capacity-building programs on decarbonization 	17	FY 2030	100%	100%
Integrate sustainability criteria into 100% of new supplier onboarding 	8	FY 2026	100%	100%
Develop a local supplier base to meet 30% of total procurement 	11	FY 2030	55%	65%

Conduct annual sustainability performance audits for the top 100 suppliers 	12	On-going	-	81
Achieve 5% procurement spent with diverse and inclusive suppliers 	5	FY 2030	-	2%

## Governance

Targets	UN SDG Link	Target Year	Progress till FY 24	Progress till FY 25
Achieve 100% annual Anti-Corruption training completion for employees in high-risk functions (Procurement, Finance, Sales, SCM, QA). 	16	FY 2035	100%	100%
Ensure zero high-severity non-compliances identified in ethics audits, with corrective actions closed within stipulated time. 			Zero	Zero
Maintain 95% annual COI declaration submission across all employees. 			100%	100%
Ensure 100% declaration compliance for existing & new employees in decision-making roles. 			100%	100%
Review and close 100% red-flag COI cases within stipulated time. 			100%	100%
Ensure 100% secondary approval for all high-value financial transactions. 			100%	100%
Achieve zero unresolved fraud incidents at year-end. 			Zero	Zero
Perform AML/sanctions screening for 100% of new suppliers and new customers prior to onboarding. 			100%	100%
Maintain ≥95% AML training completion for Finance, Procurement and Sales teams. 			100%	100%
Conduct annual sanctions-list review for 100% of high-risk business partners. 			100%	100%

Targets	UN SDG Link	Target Year	Progress till FY 24	Progress till FY 25
Close 100% of whistleblower complaints within stipulated time with documented investigations. 	16	FY 2035	100%	100%
Complete ethics due diligence for 100% of high-risk suppliers as per the supplier risk matrix. 	3		100%	100%
Include Anti-Corruption, COI and AML clauses in 100% of new supplier contracts. 			100%	100%
Conduct ethics and compliance screening for suppliers covering at least 80% of total annual spend. 			100%	100%
100% of user access rights are reviewed every six months  	12 & 16	On-going	100%	100%
100% of privileged access accounts are continuously logged and monitored  			100%	100%
100% of all access revocations are completed within 24 hours of employee exit  			100%	100%
100% of employees complete security awareness training annually  			100%	100%
100% of new employees undergo security awareness training during induction  			100%	100%
100% of critical vulnerabilities are remediated within defined timelines  			100%	100%
100% vulnerability scans are conducted on all internet facing systems  	9 & 16		100%	100%
100% of critical systems are monitored 24/7 through SIEM  			100%	100%
100% of security incidents are logged and managed as per defined SLA  			100%	100%
100% of critical systems are backed up daily  			100%	100%
Yearly restore tests are conducted with a 100% success rate  			100%	100%

Targets	UN SDG Link	Target Year	Progress till FY 24	Progress till FY 25
100% of ISMS internal audits are completed annually  	9 & 16	On-going	100%	100%
Zero major non conformities in external ISO 27001 audits  			Zero	Zero



# GRI INDEX

Statement of use	Sai Life Sciences has reported “with reference” with the GRI Standards for the period 1st April 2024 to 31st March 2025.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not Applicable

GRI Used	GRI 1: Foundation 2021				
GRI Standard	Disclosure	Section Reference and Page Number in Sustainability Report	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>GRI 2: General Disclosures 2021</b>					
	2-1: Organizational Details	About the Company - Pg. 7 Our Facilities - Pg. 10			
	2-2: Entities included in the organization’s sustainability reporting	Introduction to the report - Pg. 1			
	2- 3: Reporting period, frequency, and contact point	Reporting Period - Pg. 1, Feedback - Pg. 1			
	2-4:Restatements of information	Restatements of Information - Pg. 1			
	2-5: External assurance	Assurance Statement - Pg. 1			
	2-6: Activities, value chain, and other business relationships	About the company - Pg. 7 Our portfolio – Pg 9, Innovation Driven Offerings - Pg 33			
	2-7: Employees	Our People at a glance Pg. 78			

GRI Used	GRI 1: Foundation 2021				
GRI Standard	Disclosure	Section Reference and Page Number in Sustainability Report	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>GRI 2: General Disclosures 2021</b>					
	2-8: Workers who are not employees	Our People at a glance – Pg. 78			
	2-9: Governance Structure and Composition	Governance Structure - Pg. 26			
	2-10: Nomination and selection of the highest governance body	Board Nomination & Remuneration Pg. 28			
	2-11: Chair of the highest governing body	Governance Structure - Pg. 26			
	2-12: Role of the highest governance body in overseeing the management of impacts	Board Committees - 28			
	2-13: Delegation of responsibility for managing impacts	Board Committees - 28			
	2-14: Role of the highest governance body in sustainability reporting	ESG Governance - 18			
	2-15: Conflicts of interest	Conflict of Interest - Pg 29			
	2-16: Communication of critical concerns	Grievance Mechanism - 30			
	2-17: Collective knowledge of the highest governance body	Annual Report - 72			
	2-18: Evaluation of the performance of the highest governance body	Board Performance - 28			
	2-19: Remuneration policies	Board Nomination & Remuneration - Pg. 28			
	2-20: Process to determine remuneration	Board Nomination & Remuneration - Pg. 28			
	2-21: Annual total compensation ratio	Annual Total Compensation Ratio - Pg. 28			

GRI Used	GRI 1: Foundation 2021				
GRI Standard	Disclosure	Section Reference and Page Number in Sustainability Report	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>GRI 2: General Disclosures 2021</b>					
	2-22: Statement on sustainable development strategy	Message from Leadership - Pg. 3 & 4			
	2-23: Policy commitments	Code of Conduct - Pg. 29,			
	Human Rights Policy - Pg. 30	Board Nomination & Remuneration Pg. 28			
	2-24: Embedding policy commitments	Human Rights Policy - Pg. 30			
	2-25: Processes to remediate negative impacts	Grievance Mechanism - Pg. 30			
	2-26: Mechanisms for seeking advice and raising concerns	Grievance Mechanism - 30			
	2-27: Compliance with laws and regulations	Ethics & Compliance – 29			
	2-28: Membership associations	Industry Associations and Memberships - 15			
	2-29: Approach to Stakeholder Engagement	Stakeholder Engagement - Pg. 19			
	2-30: Collective bargaining agreements	Collective Bargaining - Pg. 106			

GRI Used		GRI 1: Foundation 2021			
GRI Standard	Disclosure	Section Reference and Page Number in Sustainability Report	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>GRI 3: Material Topics 2021</b>					
	3- 1: Process to determine material topics	Our Materiality Assessment Process - Pg. 20			
	3-2:List of Material Topics	Materiality Impact & Management Approach - Pg. 22			
	3-3:Management of Material topics	Materiality Impact & Management Approach – Pg. 22			
<b>Economic Performance</b>					
	201- 1: Direct economic value generated and distributed	Financial Highlights - Pg. 14			
	201-2 Financial implications and other risks and opportunities due to climate change	Climate Strategy - Pg. 45			
	201-3:Defined benefit plan obligations and other retirement plans	Retirement Benefit Plans and Obligations- Pg. 85			
	201-4 Financial assistance received from the government	Nil			
<b>Market Presence</b>					
	202-1: Ratios of standard entry-level wage by gender compared to local minimum wage	Ratios of standard entry-level wage by gender compared to local minimum wage – Pg. 81			
	202-2 Proportion of senior management hired from the local community	Senior Management Hires from Local Community - Pg. 82			

GRI Used		GRI 1: Foundation 2021			
GRI Standard	Disclosure	Section Reference and Page Number in Sustainability Report	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>Indirect economic impacts</b>					
	203-1 Infrastructure investments and services supported	CSR: Environmental Protection – Pg. 111			
	203-2 Significant indirect economic impacts	Corporate Social Responsibility (CSR) – Pg. 107 - 111			
<b>Procurement practices</b>					
	204-1 Proportion of spending on local suppliers	Supplier Diversity - 75			
<b>Anti-corruption</b>					
	205- 1: Operations assessed for risks related to corruption	Anti-Bribery and Anti-Corruption (ABAC) Policy - Pg. 28			
	205-2: Communication and training about anti-corruption policies and procedures	Ethics & Compliance Pg - 28			
	205-3: Confirmed incidents of corruption and actions taken	Reporting Channel - Pg. 29			
<b>Anti-competitive behavior</b>					
	206-1: Legal actions for anti-competitive behaviour, antitrust, and monopoly practices	Reporting Channel - Pg. 29			
<b>Tax</b>					
	207-1: Approach to tax	Our Approach to Tax - Pg. 32			
	207-2: Tax governance, control, and risk management	Tax Governance - Pg 32			

GRI Used		GRI 1: Foundation 2021			
GRI Standard	Disclosure	Section Reference and Page Number in Sustainability Report	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>Tax</b>					
	207- 3: Stakeholder engagement and management of concerns related to tax	Tax Governance - Pg 32			
	207-4: Country-by-country reporting	Annual Report - 117			
<b>Materials</b>					
	301-1: Materials used by weight or volume	-	301-1: a	Confidential	As a CRDMO, Sai Life Sciences does not publicly disclose total raw material inputs due to the proprietary nature of processes and client confidentiality requirements.
	301-2: Recycled input materials used	Materials Management- Pg. 62			
	301-3: Reclaimed products and their packaging materials	Product End-of-Life Management - Optimisation of primary packaging – Pg. 61			
<b>Energy</b>					
	302-1:Energy consumption within the organisation	Energy Consumption by Source - Pg.50			
	302-2: Energy consumption outside of the organisation	-	302-2	Not available	Data is currently not available, as Sai Life Sciences is in the process of collecting it.

GRI Used		GRI 1: Foundation 2021			
GRI Standard	Disclosure	Section Reference and Page Number in Sustainability Report	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>Energy</b>					
	302-3:Energy Intensity	Energy Intensity- Pg. 51			
	302- 4: Reduction of energy consumption	Energy Efficiency Initiatives - 51			
	302-5: Reductions in energy requirements of products and services	-	302-5: a, b, c	Not Applicable	Not applicable, as Sai Life Sciences does not provide end-use products or services where energy reductions during the use phase can be measured.
<b>Water</b>					
	303-1: Interactions with water as a shared resource	Water Management – Pg. 55 - 58			
	303- 2: Management of water discharge-related impacts	Water Management – Pg. 55 - 58			
	303-4: Water discharge	Water Withdrawal, Disposal and Consumption by Source - Pg. 56			
	303-5: Water consumption	Water Withdrawal, Disposal and Consumption by Source -Pg. 56 Water consumption: site-wise - Pg. 56			

GRI Used		GRI 1: Foundation 2021			
GRI Standard	Disclosure	Section Reference and Page Number in Sustainability Report	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>Biodiversity</b>					
	304-1: Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity - 62			
	304-2: Significant impacts of activities, products and services on biodiversity	Biodiversity - 62			
	304-3: Habitats protected or restored	Biodiversity - 62			
	304-4: IUCN Red List species and national conservation list species with habitats in areas affected by operations	Biodiversity - 62			
<b>Emissions</b>					
	305-1: Direct (Scope 1) GHG Emissions	GHG Emission - Pg. 52			
	305-2: Energy indirect (Scope 2) GHG Emissions	GHG Emission - Pg. 52			
	305-3: Other indirect (Scope 3) GHG emissions	GHG Emission - Pg. 52 Scope 3 emission categories-wise - Pg. 52 Specific Scope-3 emissions - Pg. 53 Biogenic Emission - Pg. 53			
	305-4: GHG Emissions Intensity	Specific GHG Emissions- Pg. 53			
	305-5: Reduction of GHG emissions	Key Emission Reduction Initiatives – Pg. 53 & 54			

GRI Used		GRI 1: Foundation 2021			
GRI Standard	Disclosure	Section Reference and Page Number in Sustainability Report	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>Emissions</b>					
	305-6: Emissions of ozone-depleting substances (ODS)	ODS - Pg. 54			
	305-7: Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Stack Gas and Ambient Air Monitoring - Pg. 55			
<b>Waste</b>					
	306-1: Waste generation and significant waste-related impacts	Waste Management – Pg. 58 - 61			
	306-2: Management of significant waste-related impacts	Waste Management – Pg. 58 - 61			
	306-3: Waste generated	Waste Management: Performance Highlights – Pg. 58			
	306-4: Waste diverted from disposal	Waste Management: Performance Highlights – Pg. 58			
	306-5: Waste directed to disposal	Waste Management: Performance Highlights – Pg. 58			
<b>Supplier environmental assessment</b>					
	308-1: New suppliers that were screened using environmental criteria	Supplier Screening - Pg. 70			
	308-2: Negative environmental impacts in the supply chain and actions taken	ESG Criteria for Supplier Assessment - Pg. 71			

GRI Used		GRI 1: Foundation 2021			
GRI Standard	Disclosure	Section Reference and Page Number in Sustainability Report	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>Employment</b>					
	401- 1: New employee hires and employee turnover	Hiring Practices - Pg. 82			
	401-2: Benefits provided to full-time employees that are not provided to temporary or part- time employees	Employee Wellbeing & Benefits - Pg. 85			
	401-3: Parental leave	Parental Leave Benefits - Pg. 87			
<b>Labor/Management Relations</b>					
	402-1:Minimum notice periods regarding operational changes	Employees are required to serve a notice period of three months upon resignation or termination, in line with company policy and contractual obligations			
	403- 1: Occupational health and safety management system	Occupational Health and Safety Management System - Pg. 93			
	403-2: Hazard identification, risk assessment, and incident investigation	Safety risk management - Pg. 96			
	403-3: Occupational health services	Occupational health centre – Pg. 102			
	403-4: Worker participation, consultation, and communication on occupational health and safety	Empowering Worker Participation in HSE- Pg. 96			
	403-5: Worker training on occupational health and safety	Occupational Health and Safety Training - Pg. 97			
	403-6: Promotion of worker health	Occupational Health Centre (OHC) - 102			

GRI Used		GRI 1: Foundation 2021			
GRI Standard	Disclosure	Section Reference and Page Number in Sustainability Report	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>Labor/Management Relations</b>					
	403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Safety – Pg. 94			
	Industrial Hygiene – Pg. 100	Occupational Health and Safety Management System - Pg. 93			
	403-8: Workers covered by an occupational health and safety management system	Occupational Health and Safety (OHS) Management System – Pg. 93			
	403-9: Work-related injuries	Occupational Safety: HSE dashboard - Pg. 94			
	403-10: Work-related ill health	Industrial Hygiene – Pg. 100			
<b>Training and Education</b>					
	404-1: Average hours of training per year per employee	ESG Highlights – Pg. 14			
	404-2: Programs for upgrading employee skills and transition assistance programs	Leadership Development Initiatives - Pg. 91			
	404-3: Percentage of employees receiving regular performance and career development reviews	Performance Management System - Pg. 90			
<b>Diversity and Equal Opportunity</b>					
	405-1: Diversity of governance bodies and employees	Board Diversity – Pg. 26 Inclusive work environment - Pg. 79			
	405-2: Ratio of basic salary and remuneration of women to men	Compensation and Pay Equity - Pg. 81			

GRI Used	GRI 1: Foundation 2021				
GRI Standard	Disclosure	Section Reference and Page Number in Sustainability Report	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>Labor/Management Relations</b>					
	403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Safety – Pg. 94			
	Industrial Hygiene – Pg. 100	Occupational Health and Safety Management System - Pg. 93			
	403-8: Workers covered by an occupational health and safety management system	Occupational Health and Safety (OHS) Management System – Pg. 93			
	403-9: Work-related injuries	Occupational Safety: HSE dashboard - Pg. 94			
	403-10: Work-related ill health	Industrial Hygiene – Pg. 100			
<b>Training and Education</b>					
	404-1: Average hours of training per year per employee	ESG Highlights – Pg. 14			
	404-2: Programs for upgrading employee skills and transition assistance programs	Leadership Development Initiatives - Pg. 91			
	404-3: Percentage of employees receiving regular performance and career development reviews	Performance Management System - Pg. 90			
<b>Diversity and Equal Opportunity</b>					
	405-1: Diversity of governance bodies and employees	Board Diversity – Pg. 26 Inclusive work environment - Pg. 79			
	405-2: Ratio of basic salary and remuneration of women to men	Compensation and Pay Equity - Pg. 81			

GRI Used		GRI 1: Foundation 2021			
GRI Standard	Disclosure	Section Reference and Page Number in Sustainability Report	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>Non-Discrimination</b>					
	406-1: Incidents of discrimination and corrective actions taken	Reporting Channel - Pg. 30			
<b>Freedom of Association and Collective Bargaining</b>					
	407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Freedom of Association & Collective Bargaining - Pg. 106			
<b>Child labor</b>					
	408-1: Operations and suppliers at significant risk for incidents of child labor	Child Labour - Pg. 103 Forced or Compulsory Labour - Pg. 103			
<b>Forced or Compulsory Labor</b>					
	409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	Forced or Compulsory Labour - Pg. 103			
<b>Security Practices</b>					
	410-1: Security personnel trained in human rights policies or procedures	Training on the Human Rights Code and Principles - Pg. 105			
<b>Rights of Indigenous Peoples</b>					
	411-1 Incidents of violations involving the rights of indigenous peoples	Human Rights Protection - 103			

GRI Used		GRI 1: Foundation 2021			
GRI Standard	Disclosure	Section Reference and Page Number in Sustainability Report	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>Local communities</b>					
	413- 1: Operations with local community engagement, impact assessments, and development programs	Corporate Social Responsibility (CSR) – Pg. 107-111			
	413-2: Operations with significant actual and potential negative impacts on local communities	Corporate Social Responsibility (CSR) – Pg. 107			
<b>Public Policy</b>					
	415-1 Political contributions	No contributions were made during the reporting period, in accordance with the Sai Life Sciences Code of Business Conduct, which prohibits and does not permit such practices.			
<b>Customer health and safety</b>					
	416-1: Assessment of the health and safety impacts of product and service categories	Product Safety - Pg. 64-65			
	416-2: Incidents of non-compliance concerning the health and safety impacts of products and services	Product Safety - Pg. 64-65			
<b>Marketing and labeling</b>					
	417-1: Requirements for product and service information and labeling	Product Safety - Pg. 64 – 65 Responsible marketing and communication – Pg. 66 Handling of Hazardous Chemicals - Pg. 101			
	417-2: Incidents of non-compliance concerning product and service information and labeling	Responsible marketing and communication - Pg. 66			

GRI Used					
GRI 1: Foundation 2021					
GRI Standard	Disclosure	Section Reference and Page Number in Sustainability Report	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>Marketing and labeling</b>					
	417-3: Incidents of non-compliance concerning marketing communications	Responsible marketing and communication - Pg. 66			
<b>Customer privacy</b>					
	418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data	Cybersecurity Awareness and Training - Pg. 37			

# Assurance Statement



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## INDEPENDENT ASSURANCE STATEMENT to the Management of Sai Life Sciences Limited

Sai Life Sciences Limited (Corporate Identity Number U24110TG1999PLC030970, hereafter referred to as 'Sai Life Sciences' or 'the Company') has commissioned DNV Business Assurance India Private Limited ('DNV', 'us' or 'we') to conduct an independent assurance of its sustainability / non-financial disclosures disclosed in its Sustainability Report (hereafter referred as 'Report') for the period FY 2024-25.

### Scope of Work and Boundary

The agreed scope of work included a limited level of assurance for the information on non-financial performance disclosed in the Report prepared by Sai Life Sciences based on GRI Topic-specific Standards for the identified material topics for the activities undertaken by the Company during the reporting period 01/04/2024 to 31/03/2025. The reported topic boundaries of non-financial performance are based on the materiality assessment covering Company's operations as brought out in the section 'About the Report' of the report.

Boundary covers the performance of Sai Life Sciences across all global operations that fall under the direct operational control of the Company's Legal structure as specified in 'About the Report' section of the report.

### Reporting Criteria and Standards

The disclosures have been prepared by Sai Life Sciences:

- With reference to the requirements of Global Reporting Initiative (GRI) standards 2021.
- Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

### Assurance Methodology/ Standard

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

Apart from DNV's VeriSustain™ protocol (V6.0), DNV team has also followed ISO 14064-3 - Specification with guidance for the verification and validation of greenhouse gas statements, to evaluate disclosures wrt. Greenhouse gases.

### Basis of our conclusion

As part of the assurance process, a multi-disciplinary team of assurance specialists performed assurance work for selected sites of Sai Life Sciences. We carried out the following activities:

- We adopted a risk-based approach, that is, we concentrated our assurance efforts on the issues of high material relevance to the Company's business and its key stakeholders.
- Reviewed the disclosures in the report. Our focus included general disclosures, GRI topic specific disclosures and any other key metrics specified under the reporting framework.
- Understanding the key systems, processes and controls for collecting, managing and reporting the non-financial disclosures in report.
- Walk-through of key data sets. Understand and test, on a sample basis, the processes used to adhere to and evaluate adherence to the reporting requirements.
- Collect and evaluate documentary evidence and management representations supporting adherence to the reporting requirements.
- DNV audit team conducted on-site audits for corporate office and sites. Sample based assessment of site-specific data disclosures was carried out. We were free to choose sites for conducting our assessment.
- Reviewed the process of reporting as defined in the assessment criteria.
- Interviews with selected senior managers responsible for management of disclosures and review of selected evidence to support ESG KPIs and metrics disclosed the Report. We were free to choose interviewees and interviewed those with overall responsibility for the disclosures. P. O. Box 300, 1332 Beek, Norway. Tel: +47 67 57 99 00. [www.dnv.com](http://www.dnv.com)

DNV Business Assurance India Private Limited

### Our competence, and Independence

DNV applies its own management standards and compliance policies for quality control, which are based on the principles enclosed within ISO/IEC 17029:2019 - Conformity Assessment - General principles and requirements for validation and verification bodies and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. DNV has complied with the Code of Conduct during the assurance engagement. DNV's established policies and procedures are designed to ensure that DNV, its personnel and, where applicable, others are subject to independence requirements (including personnel of other entities of DNV) and maintain independence where required by relevant ethical requirements.

This engagement work was carried out by an independent team of sustainability assurance professionals. During the reporting period i.e. FY 2024-25, DNV, to the best of its knowledge, was not involved in any non-audit/non-assurance work with the Company and its Group entities which could lead to any Conflict of Interest. DNV was not involved in the preparation of any statements or data included in the Report except for this Assurance Statement. DNV maintains complete impartiality toward stakeholders interviewed during the assurance process.

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of monitoring, data collation and reporting the selected indicators.

- Verification of the consolidated reported performance disclosures in context to the Principle of Completeness as per VeriSustain™ Protocol, V6.0 for limited level of assurance for the disclosure.

On the basis of the assessment undertaken, for the GRI disclosures as mentioned in Annexure I, nothing has come to our attention to suggest that the disclosures are not fairly stated and are not prepared, in all material aspects, with reference to the reporting criteria and the principles as per DNV VeriSustain™ Protocol (V6.0) as stated below.

### 1. Materiality

The process of determining the issues that are most relevant to an organization and its stakeholders.

The Report explains out the materiality assessment process carried out by the Company which has considered concerns of internal and external stakeholders, and inputs from peers and the industry, as well as issues of relevance in terms of impact for Sai Life Science's business. The list of topics has been prioritized, reviewed and validated, and the Company has indicated that there is no change in material topics from the previous reporting period.

Nothing has come to our attention to suggest that the Report does not meet the requirements related to the Principle of Materiality.

### 2. Stakeholder inclusiveness

The participation of stakeholders in developing and achieving an accountable and strategic response to Sustainability.

The Report brings out the stakeholders who have been identified as significant to Sai Life Sciences, as well as the modes of engagement established by the Company to interact with these stakeholder groups. The key topics of concern and needs of each stakeholder group which have been identified through these channels of engagement are further brought out in the Report.

Nothing has come to our attention to suggest that the Report does not meet the requirements related to the Principle of Stakeholder Inclusiveness.

### 3. Responsiveness

The extent to which an organization responds to stakeholder issues.

The Report adequately brings out the Company's policies, strategies, management systems and governance mechanisms in place to respond to topics identified as material and significant concerns of key stakeholder groups.

Nothing has come to our attention to believe that the Report does not meet the requirements related to the Principle of Responsiveness.

### 4. Reliability/Accuracy

The accuracy and comparability of information presented in the report, as well as the quality of underlying data management systems.

The Report brings out the systems and processes that the Company has set in place to capture and report its performance related to identified material topics across its reporting boundary. The majority of information mapped with data verified through our on-site and remote assessments with Sai Life Science's management teams and process owners at the Corporate Office and sampled sites within the boundary of the Report were found to be fairly accurate and reliable. Some of the data inaccuracies identified in the report during the verification process were found to be attributable to transcription, interpretation, and aggregation errors. These data inaccuracies have been communicated for correction and the related disclosures were reviewed post correction.

Nothing has come to our attention to believe that the Report does not meet the principle of Reliability and Accuracy.

### 5. Completeness

How much of all the information that has been identified as material to the organization and its stakeholders is reported?

The Report brings out the Company's performance, strategies and approaches related to the environmental, social and governance issues that it has identified as material for its operational locations coming under the boundary of the report, for the chosen reporting period while applying and considering the requirements of Principle of Completeness.

Nothing has come to our attention to suggest that the Report does not meet the Principle of Completeness with respect to scope, boundary and time.

### 6. Neutrality/Balance

The extent to which a report provides a balanced account of an organization's performance, delivered in a neutral tone.

The Report brings out the disclosures related to Sai Life Science's performance during the reporting period in a neutral tone in terms of content and presentation, while considering the overall macroeconomic and industry environment.

Nothing has come to our attention to suggest that the Report does not meet the requirements related to the Principle of Neutrality.

### 7. Sustainability Context

This addresses the requirement related to the presentation of the organization's performance in its own sustainability and general business context, i.e. a local, regional and international context.

The Report outlines how the Company monitors and evaluates its impact across local, regional, and global sustainability contexts. It reflects the Company's efforts to align its performance with broader societal needs and planetary boundaries to monitor, measure and evaluate its significant direct and indirect impacts linked to identified material topics across the Company, its significant value chain entities and key stakeholder groups.

Nothing has come to our attention to suggest that the Report does not meet the requirements related to the Principle of Sustainability Context

DNV Business Assurance India Private Limited

Statement Number: DNV-2025-ASR-818955

**Responsibility of the Company**

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

**DNV's Responsibility**

In performing this assurance work, DNV's responsibility is to the Management of the Company; however, this statement represents our independent opinion and is intended to inform the outcome of the assurance to the stakeholders of the Company. DNV disclaims any liability or co-responsibility for any decision a person or entity would make based on this assurance statement.

**Use and distribution of Assurance statement**

This assurance statement, including our conclusion has been prepared solely for the Company in accordance with the agreement between us. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Management of the Company for our work or this assurance statement. We have not performed any work, and do not express any conclusion, on any other information that may be published outside of the Report and/or on Company's website for the current reporting period.

The use of this assurance statement shall be governed by the terms and conditions of the contract between DNV and Sai Life Sciences. DNV does not accept any liability if this assurance statement is used for any purpose other than its intended use, nor does it accept liability to any third party in respect of this assurance statement.

**Inherent Limitations**

DNV's assurance engagement assumes that the data and information provided by the Company to us as part of our review have been provided in good faith, is true, complete, sufficient, and authentic, and is free from material misstatements. The assurance scope has the following limitations:

- The assurance engagement considers an uncertainty of ±5% based on materiality threshold for estimation/measurement errors and omissions.
- DNV's opinion on financial disclosures relies on the third party audited financial reports of the Company. DNV does not take any responsibility of the financial data reported in the audited financial reports of the Company.
- The assessment is limited to data and information within the defined Reporting Period. Any data outside this period is not considered within the scope of assurance.
- Data outside the operations specified in the assurance boundary is excluded from the assurance, unless explicitly mentioned otherwise in this statement.
- The assurance does not cover the Company's statements that express opinions, claims, beliefs, aspirations, expectations, aims, or future intentions. Additionally, assertions related to Intellectual Property Rights and other competitive issues are beyond the scope of this assurance.
- The assessment does not include a review of the Company's strategy or other related linkages expressed in the Report. These aspects are not within the scope of the assurance engagement.
- The assurance does not extend to mapping the Report with reporting frameworks other than those specifically mentioned. Any assessments or comparisons with frameworks beyond the specified ones are not considered in this engagement.
- Aspects of the Report that fall outside the mentioned scope and boundary are not subject to assurance. The assessment is limited to the defined parameters.
- The assurance engagement does not include a review of legal compliances. Compliance with legal requirements is not within the scope of this assurance, and the Company is responsible for ensuring adherence to relevant laws.

For DNV Business Assurance India Private Limited,	
 <p><b>Sarkar, Chandan</b> Digitally signed by Sarkar, Chandan Date: 2025.12.02 10:41:26 +05'30'</p>	 <p><b>Sharma, Anjana</b> Digitally signed by Sharma, Anjana Date: 2025.12.02 14:08:26 +05'30'</p>
Chandan Sarkar Lead Verifier	Anjana Sharma Assurance Reviewer
Assurance Team: Jas Sahib Singh Chadha, Suraiya Rahman, Poomachander Maratha	

2 December 2025, Bengaluru, India.

**Annexure I**

GRI disclosures assured for Limited level of assurance:

- GRI 2: General Disclosures 2021
- GRI 3: Material Topics 2021- 3-1, 3-2
- GRI 202: Market Presence 2016 - 202-1, 202-2
- GRI 204: Procurement Practices 2016 - 204-1
- GRI 205: Anti-corruption 2016 - 205-1, 205-2, 205-3
- GRI 206: Anti-competitive behavior 2016 - 206-1
- GRI 301: Materials 2016 - 301-2, 301-3
- GRI 302: Energy 2016 - 302-1, 302-3, 302-4
- GRI 303: Water and Effluents 2018 - 303-1, 302-2, 303-3, 303-4, 303-5
- GRI 304: Biodiversity 2016 - 304-1, 304-2, 304-3, 304-4
- GRI 305: Emissions 2016 - 305-1\*, 305-2\*\*, 305-3\*\*\*, 305-4, 305-5, 305-6, 305-7
- GRI 306: Waste 2020 - 306-1, 306-2, 306-3, 306-4, 306-5
- GRI 308: Supplier Environmental Assessment 2016 - 308-1, 308-2
- GRI 401: Employment 2016 - 401-1, 401-2, 401-3
- GRI 402: Labor/Management Relations 2016 - 402-1
- GRI 403: Occupational Health and Safety 2018 - 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10
- GRI 404: Training and Education 2016 - 404-1, 404-2, 404-3
- GRI 405: Diversity and Equal Opportunity 2016 - 405-1, 405-2
- GRI 406: Non-discrimination 2016 - 406-1
- GRI 407: Freedom of Association and Collective Bargaining 2016 - 407-1
- GRI 408: Child Labor 2016 - 408-1
- GRI 409: Forced or Compulsory Labor 2016 - 409-1
- GRI 410: Security Practices 2016 - 410-1
- GRI 411: Rights of Indigenous Peoples 2016 - 411-1
- GRI 413: Local Communities 2016 - 413-1, 413-2
- GRI 414: Supplier Social Assessment 2016 - 414-1, 414-2
- GRI 415: Public Policy 2016: 415-1
- GRI 416: Customer Health and Safety 2016 - 416-1, 416-2
- GRI 417: Marketing and Labeling 2016 - 417-1, 417-2, 417-3
- GRI 418: Customer Privacy 2016 - 418-1

\* Calculation of Scope 1 GHG emissions are based on emission factors considered in The UK Department for Environment, Food and Rural Affairs (Defra) and US Environmental Protection Agency (EPA).

\*\* Scope 2 GHG emissions for Indian operations are calculated based on emission factors in Central Electricity Authority, Govt. of India (CEA Version\_20.0): Grid Emission Factors - Weighted Average Emission Rate (Incl RES), including cross-border electricity transfers which is 0.727 kgCO2 per kWh.

\*\*\* Scope 3 GHG emissions are calculated as per Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard with the emission factors sourced from The UK Department for Environment, Food and Rural Affairs (Defra), US Environmental Protection Agency (EPA), US Environmentally-Extended Input-Output (USEEIO), and Central Electricity Authority, Govt. of India (CEA Version\_20.0).

**Annexure II - Sites selected for audit**

S.no	Site	Location
1.	Corporate Office	Gachibowli, Hyderabad
2.	India Sites (onsite)	Shameerpet, Hyderabad (Unit II), Bollaram, Hyderabad (Unit III), Bidar, Karnataka (Unit IV)
3.	International Sites (remote audit)	Process R&D centre, Manchester, UK



**Sai Life Sciences Limited**

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