Annexure I

Impacts[69]

Our impact-based materiality assessment helps us understand the effect we have on the economy, environment, people, including human rights. The identified and prioritized positive as well as negative impacts have been the guiding force for determining the top material topics.

Material Topic	Impacts
Product Stewardship and Consumer Health and Safety	1. Access to oral healthcare to all parts of the society through preferential pricing can lead to a healthier workforce. 2. Improvements in health, hygiene, and safety of community (especially personal health care) and consumers. 3. Non-compliance with labelling and marketing regulations or voluntary codes such as Bureau of Indian Standards (BIS), Food and Drug Administration (FDA), Legal Meterology may lead to financial and reputational damage.
Energy and emissions	1. Create balance between business growth and responsibility towards the environment. 2. Increased energy consumption from non-renewable sources can result in an increase of Greenhouse Gas (GHG)emissions. 3. Increased costs from implementing efficient processes/technology. 4. Uncontrolled emissions from Chlorofluorocarbon (CFCs) would result in ozone layer depletion and contribute to climate change. 5. Reputational damage caused by non-compliance to applicable rules and regulations.
Waste Management	1. Consumption of plastic in the form of raw material as well as packaging leading to increase of plastic waste in the environment. 2. Instances of non-compliance with applicable waste management rules compliance may lead to fines and penalties which can adversely affect the operating costs.
Sustainable Packaging	1. Increasing consumption of recycled content in the packaging thereby reducing dependency on virgin materials. 2. Reducing waste to landfill by making recyclable packaging.
Water Stewardship	1. Water consumption from water-stressed areas can lead to the unavailability of water to local communities. 2. Water unavailability can lead to disruption in business operations. 3. Reputational and financial damage caused due to non-compliance of applicable rules and regulations. 4. Discharge of untreated effluent to nearby waterbodies leading to pollution and non-compliance.

[69]GRI 3-1, GRI 3-3

Material Topic	Impacts
Sustainable Sourcing	1. Economic development of local suppliers by creating indirect employment opportunities. 2. Stringent timelines for suppliers can cause human rights violations. 3. Production delays as result of supplier's plant shutdown due to non-compliance on environmental regulations. 4. Disruption in inventory management due to production delays and can also disrupt operations and damage brand image.
Diversity and Inclusion	1. Diversity and inclusion increases productivity and employee motivation. 2. A diverse workforce can enhance brand reputation. 3. Bringing inclusivity in hiring can lead to economic and social upliftment of underrepresented groups. 4. Equality in pay can lead to reduced gender inequalities and economic upliftment of women.
Human Rights	1. Stringent supplier timelines can lead to human rights violations. 2. Any new activity (either acquisition, construction, or operation) can give rise to impact on indigenous peoples' lands rights. 3. Robust supplier assessment can identify operations at risk of forced labour, child labour, discrimination, freedom of association, and help mitigate any actual or potential human rights violations. 4. Failure to cultivate an inclusive and safe environment (free from harassment, discrimination, safety hazards) can cause mental distress. 5. Robust human rights policy, mechanisms, and training can enhance awareness and safeguard company's reputation.
Health and Safety of our People	1. Non-compliance with health and safety norms can lead to hazardous work environment. 2. Unsafe work environment can cause reputational and financial damages. 3. Good safety practices increase employee morale, productivity and efficiency. 4. Effective training and safety management systems can help achieve zero fatalities across all plants.
Community Development	1. Company's social responsibility activities lead to social and economic upliftment of marginalized and underserved communities while providing infrastructural support. 2. Regular and robust trainings can inculcate sustainable habits among communities across social and environmental aspects. 3. Failure in proper resettlement of community in case of new operations can garner reputational damages. 4. Company is bringing generational changes through its programs by enhancing livelihood opportunities.