ITC Limited

2024 CDP Corporate Questionnaire 2024

Word version

Important: this export excludes unanswered questions
This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.
Terms of disclosure for corporate questionnaire 2024 - CDP

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04/25/2025, 07:53 am

Contents

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

☑ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☑ INR

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

☑ Publicly traded organization

(1.3.3) Description of organization

ITC is one of India's foremost private sector companies with a diversified presence in FMCG, Paperboards and Packaging, Agri-Business and Hotels with revenues of 694 billion. With 25 mother brands, ITC's FMCG businesses are present in Branded Packaged Foods, Education and Stationery, Personal Care, Cigarettes and Incense Sticks (Agarbattis) & Safety Matches. ITC's Paperboards and packaging business is also a leader in the Value-Added Paperboards (VAP) segment, eco-labelled products segment and premium recycled paperboards. ITC is one of India's largest exporters of agri commodities, globally acknowledged pioneer in farmer empowerment through its wide-reaching Agri Business. ITC's Hotels is trailblazer in 'Responsible Luxury's being one of India's pre-eminent and fastest growing hospitality chains. ITC sustained its 'AA' rating by MSCI-ESG - the highest amongst global tobacco companies, and included in the Dow Jones Sustainability Emerging Markets Index. ITC has now embarked on an even more ambitious Sustainability 2.0 agenda to strengthen and scale up its large gamut of interventions to enable the transition to a net zero economy, work towards ensuring water security for all, restore biodiversity, among others. ITC is setting the bar higher, while retaining its status as a sustainability exemplar. Building Climate Resilience: ITC's Approach ITC recognises the urgent need to combat climate change for building a more secure future and the role it can play in enabling a net-zero economy. Decarbonizing ITC is pursuing a low carbon growth strategy through extensive decarbonisation programmes across its value chain. Currently, 50% of ITC's total energy requirements were met from renewable sources, seven years ahead of target. ITC's social and farm forestry initiatives have substantially enhanced its carbon sequestering potential. ITC is a pioneer in the green building movement, with 40 buildings having received Platinum certification by USGBC/IGBC. ITC also engages with its major supply chain partners for monitoring and improving their

performance. In addition, LCA studies are carried out for key products/services to understand hotspots in value chain to take further steps. Some of the steps taken include reducing emissions in transportation, improving material utilization, reducing wastage and decarbonizing agri-value chains. Climate risks ITC has undertaken climate risks studies for its own manufacturing locations, supplier's locations as well as key agri value chains. Based on these studies appropriate mitigation measures have been taken such as strengthening structures, reviving natural ecosystem etc. In key agri value chains, there is significant and sustained work being done on the development of climate tolerant varieties as well as dissemination of climate-resilient practices. Water Security: ITC's Approach ITC's Sustainability 2.0 ambitions endeavour to ensure water security for all stakeholders in its catchments. This include reducing water demand by specific interventions in own factories and in catchments as well as augmenting supply through water stewardship programmes. ITC units focus on improving water use efficiency by using water-efficient technologies and focusing on recycling/reusing of treated effluents. Farmers are important stakeholders in ITC's catchments, both around factories and as supplier of agri raw materials. Accordingly, the Company focuses extensively on enhancing the sustainability of its agri-based supply chain. ITC is promoting agronomical practices and micro irrigation techniques that not only save water but also reduces cost for farmers. ITC also collaborates with reputed institutions and thematic expert organizations like IWMI, WWF India, etc to improve water use efficiency in agriculture, map zones for managed aquifer recharge and for water balance estimation. ITC's water stewardship interventions has covered over 1.63 million acres of land creating a total rainwater harvesting potential (RWH) of nearly 55 million kl (till 31st March 24) – 4X net water consumed by ITC's operations in FY 2023-24. ITC's Climate Change and Water targets for 2030 – Enhancing the share of renewable energy usage to 50% of total energy consumption by 2030. – Meeting 100% of purchased grid electricity requirements from renewable sources by 2030. – Reduction in specific energy consumption, specific water consumption and specific GHG emissions by 30%, 40% and 50% respectively by 2030 as compared to a FY 2018-19 baseline. – Sustain and enhance carbon sequestration by expanding forestry projects on wastelands thro ugh ITC's Social and Farm Forestry programme and other such initiatives over 1.5 million acres by 2030. – Creation of rainwater harvesting potential equivalent to over 5 times the net water consumption by 2030. – Certification of all sites in high water stressed areas as per the international water stewardship standard by Alliance for Water Stewardship (AWS) by 2035.
[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
	03/30/2024	*Select from:* ☑ Yes	*Select from:* ☑ No

[Fixed row]

(1.4.1) What is your organization's annual revenue for the reporting period?

694462000000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☑ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

INE154A01025

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

335800WLOU3OFWFTMP43

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

☑ India

☑ Nepal

(1.8) Are you able to provide geolocation data for your facilities?

(1.8.1) Are you able to provide geolocation data for your facilities?

Select from:

☑ Yes, for all facilities

(1.8.2) Comment

Similar to previous years, we have provided geolocation data for all facilities located in water stressed areas. These represent 51-75% company-wide facilities.
[Fixed row]

(1.8.1) Please provide all available geolocation data for your facilities.

Row 1

(1.8.1.1) Identifier

Facility 1

(1.8.1.2) Latitude

17.694722

(1.8.1.3) Longitude

80.862778

(1.8.1.4) Comment

NA

Row 2

(1.8.1.1) Identifier

Facility 2

(1.8.1.2) Latitude

17.434167

(1.8.1.3) Longitude

78.385278

(1.8.1.4) Comment

NA

Row 3

(1.8.1.1) Identifier

Facility 3

(1.8.1.2) Latitude

13.010278

(1.8.1.3) Longitude

80.220278

(1.8.1.4) Comment

NA

Row 4

(1.8.1.1) Identifier

Facility 4

(1.8.1.2) Latitude

13.182222

(1.8.1.3) Longitude

80.305833

(1.8.1.4) Comment

NA

Row 5

(1.8.1.1) Identifier

Facility 5

(1.8.1.2) Latitude

11.246389

(1.8.1.3) Longitude

76.874722

(1.8.1.4) Comment

NA

Row 6

(1.8.1.1) Identifier

Facility 6

(1.8.1.2) Latitude

19.103889

(1.8.1.3) Longitude

72.869722

(1.8.1.4) Comment

NA

Row 7

(1.8.1.1) Identifier

Facility 7

(1.8.1.2) Latitude

18.998056

(1.8.1.3) Longitude

72.838611

(1.8.1.4) Comment

NA

Row 8

(1.8.1.1) Identifier

Facility 8

(1.8.1.2) Latitude

18.778056

(1.8.1.3) Longitude

74.261111

(1.8.1.4) Comment

NA

Row 9

(1.8.1.1) Identifier

Facility 9

(1.8.1.2) Latitude

29.953889

(1.8.1.3) Longitude

78.078889

(1.8.1.4) Comment

NA

Row 10

(1.8.1.1) Identifier

Facility 10

(1.8.1.2) Latitude

28.597222

(1.8.1.3) Longitude

77.173611

(1.8.1.4) Comment

NA

Row 11

(1.8.1.1) Identifier

Facility 11

(1.8.1.2) Latitude

28.526667

(1.8.1.3) Longitude

77.215833

(1.8.1.4) Comment

NA

Row 12

(1.8.1.1) Identifier

Facility 12

(1.8.1.2) Latitude

28.302222

(1.8.1.3) Longitude

76.976389

(1.8.1.4) Comment

NA

Row 13

(1.8.1.1) Identifier

Facility 13

(1.8.1.2) Latitude

29.956667

(1.8.1.3) Longitude

77.533333

(1.8.1.4) Comment

NA

Row 14

(1.8.1.1) Identifier

Facility 14

(1.8.1.2) Latitude

26.919722

(1.8.1.3) Longitude

75.791389

(1.8.1.4) Comment

NA

Row 15

(1.8.1.1) Identifier

Facility 15

(1.8.1.2) Latitude

22.544722

(1.8.1.3) Longitude

88.397222

(1.8.1.4) Comment

NA

Row 16

(1.8.1.1) Identifier

Facility 16

(1.8.1.2) Latitude

22.5475

(1.8.1.3) Longitude

88.151111

(1.8.1.4) Comment

NA

Row 17

(1.8.1.1) Identifier

Facility 17

(1.8.1.2) Latitude

22.481111

(1.8.1.3) Longitude

88.041111

(1.8.1.4) Comment

NA

Row 18

(1.8.1.1) Identifier

Facility 18

(1.8.1.2) Latitude

23.007222

(1.8.1.3) Longitude

88.408611

(1.8.1.4) Comment

NA

Row 19

(1.8.1.1) Identifier

Facility 19

(1.8.1.2) Latitude

31.435556

(1.8.1.3) Longitude

75.352778

(1.8.1.4) Comment

NA

Row 20

(1.8.1.1) Identifier

Facility 20

(1.8.1.2) Latitude

13.186667

(1.8.1.3) Longitude

77.638889

(1.8.1.4) Comment

NA

Row 21

(1.8.1.1) Identifier

Facility 21

(1.8.1.2) Latitude

12.993889

(1.8.1.3) Longitude

77.585833

(1.8.1.4) Comment

NA

Row 22

(1.8.1.1) Identifier

Facility 22

(1.8.1.2) Latitude

13.033889

(1.8.1.3) Longitude

77.897778

(1.8.1.4) Comment

NA

Row 23

(1.8.1.1) Identifier

Facility 23

(1.8.1.2) Latitude

12.16

(1.8.1.3) Longitude

76.830833

(1.8.1.4) Comment

NA

Row 24

(1.8.1.1) Identifier

Facility 24

(1.8.1.2) Latitude

30.993333

(1.8.1.3) Longitude

77.759444

(1.8.1.4) Comment

NA
[Add row]

(1.11) Are greenhouse gas emissions and/or water-related impacts from the production, processing/manufacturing, distribution activities or the consumption of your products relevant to your current CDP disclosure?

Production

(1.11.1) Relevance of emissions and/or water-related impacts

Select from:

☑ Value chain (excluding own land)

(1.11.2) Primary reason emissions and/or water-related impacts from this activity are not relevant

Select from:

☑ Do not own/manage land

(1.11.3) Explain why emissions and/or water-related impacts from this activity are not relevant

ITC does not own/manage land and does not engage in contract farming. All commodities are purchased.

Processing/ Manufacturing

(1.11.1) Relevance of emissions and/or water-related impacts

Select from:

☑ Both direct operations and upstream/downstream value chain

Distribution

(1.11.1) Relevance of emissions and/or water-related impacts

Select from:

☑ Both direct operations and upstream/downstream value chain

Consumption

(1.11.1) Relevance of emissions and/or water-related impacts

Select from:

☑ No

(1.11.2) Primary reason emissions and/or water-related impacts from this activity are not relevant

Select from:

☑ Judged to be unimportant or not relevant

(1.11.3) Explain why emissions and/or water-related impacts from this activity are not relevant

There are no use phase related emissions for the products that ITC manufactures
[Fixed row]

(1.23) Which of the following agricultural commodities that your organization produces and/or sources are the most significant to your business by revenue?

Cattle products

(1.23.1) Produced and/or sourced

Select from:

☑ No

Cocoa

(1.23.1) Produced and/or sourced

Select from:

☑ No

Coffee

(1.23.1) Produced and/or sourced

Select from:

☑ No

Cotton

(1.23.1) Produced and/or sourced

Select from:

☑ No

Dairy & egg products

(1.23.1) Produced and/or sourced

Select from:

☑ No

Fish and seafood from aquaculture

(1.23.1) Produced and/or sourced

Select from:

☑ No

Fruit

(1.23.1) Produced and/or sourced

Select from:

☑ No

Maize/corn

(1.23.1) Produced and/or sourced

Select from:

☑ No

Nuts

(1.23.1) Produced and/or sourced

Select from:

☑ No

Other grain (e.g., barley, oats)

(1.23.1) Produced and/or sourced

Select from:

☑ No

Other oilseeds (e.g. rapeseed oil)

(1.23.1) Produced and/or sourced

Select from:

☑ No

Palm oil

(1.23.1) Produced and/or sourced

Select from:

☑ No

Poultry & hog

(1.23.1) Produced and/or sourced

Select from:

☑ No

Rice

(1.23.1) Produced and/or sourced

Select from:

☑ No

Soy

(1.23.1) Produced and/or sourced

Select from:

☑ No

Sugar

(1.23.1) Produced and/or sourced

Select from:

☑ No

Tea

(1.23.1) Produced and/or sourced

Select from:

☑ No

Timber products

(1.23.1) Produced and/or sourced

Select from:

☑ Sourced

(1.23.2) % of revenue dependent on this agricultural commodity

Select from:

☑ 1-10%

(1.23.3) Is this commodity considered significant to your business in terms of revenue?

Select from:

☑ Yes

(1.23.4) Please explain

Percentage revenue contribution from Timber is calculated as the share of revenues from Paperboards and Paper Business to the total revenues from the sale of products and services for ITC. Pulpwood is a key raw material for ITC's Paperboards and Speciality Papers Division (PSPD). PSPD, has a large-scale social and farm forestry programme that aims to secure wood value chain, improve the resilience of farmers and at the same time sequestering carbon. This programme has brought over 1 Million acres of land under forest cover.

Tobacco

(1.23.1) Produced and/or sourced

Select from:

☑ Sourced

(1.23.2) % of revenue dependent on this agricultural commodity

Select from:

☑ 41-50%

(1.23.3) Is this commodity considered significant to your business in terms of revenue?

Select from:

☑ Yes

(1.23.4) Please explain

Percentage revenue contribution from tobacco is calculated as the share of revenue from Cigarette and Agri Business (for Unmanufactured Tobacco) Businesses to the total revenues from the sale of products and services for ITC. Leaf Tobacco is a key raw material for FMCG - Cigarettes and Agri Business (Leaf/unmanufactured Tobacco) segments of ITC's business. ITC's sustainability efforts in the tobacco value chain undergo a comprehensive review by the Sustainable Tobacco Programme (STP), an industry-wide initiative developed in collaboration with global tobacco majors to bring together best practice from across the industry and drive continuous improvement in sustainability performance. The annual STP review evaluates the sustainability performance of Leaf Tobacco suppliers' operations on areas like governance, crop, environment, child labour on farms, forced labour, etc. among others. All leaf suppliers are annually assessed for compliance to STP standards.

Vegetable

(1.23.1) Produced and/or sourced

Select from:

☑ No

Wheat

(1.23.1) Produced and/or sourced

Select from:

☑ Sourced

(1.23.2) % of revenue dependent on this agricultural commodity

Select from:

☑ 21-30%

(1.23.3) Is this commodity considered significant to your business in terms of revenue?

Select from:

☑ Yes

(1.23.4) Please explain

Percentage revenue contribution from Wheat is calculated as the share of revenues from Branded Packaged Foods and Agri (for Wheat) Businesses to the total revenues from the sale of products and services for ITC. Wheat is amongst the major raw materials consumed by ITC's Foods Business for branded packaged food products like Aashirvaad Atta (Wheat Flour) and Wheat flour for products such as Biscuits, Noodles etc. ITC's has various regenerative programmes covering wheat value chain as well that cover nutrient management, integrated pest management, crop diversification. ITC also has customized Crop Advisory through ITCMAARS – Crop, location and weather based specific crop advisory is being disseminated through ITCMAARS in a 'phygital' manner, wherein relevant information is provided through mobile application, real time query resolution is done through a call centre and on field support is provided through field teams

Other commodity

(1.23.1) Produced and/or sourced

Select from:

☑ No

[Fixed row]

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

☑ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

☑ Upstream value chain

☑ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☑ Tier 4+ suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☑ All supplier tiers known have been mapped

(1.24.7) Description of mapping process and coverage

Coverage, Information Collected: Wheat, pulpwood and leaf tobacco constitute the major agri commodities sourced by ITC. For all three value chains, ITC has fully mapped its supply chain including sourcing locations, data on sustainable farming practices and impact of sustainable agriculture programmes implemented. For instance, ITC's Climate Smart Agriculture programme has benefitted 1.05 million farmers across nearly 2.79 million acres, and the target is to increase it to 4 million acres by 2030. Tools used: Towards enhancing the competitiveness of domestic agri-value chains, strengthening market linkages and building traceable & climate smart value chains, ITC has successfully scaled up ITCMAARS – a crop-agnostic full stack AgriTech digital platform, together with a physical ecosystem, across ten states. The ITCMAARS 'Phygital' platform now spans more than 1,650 Farmer Producer Organisations (FPOs) encompassing more than 1.5 million connected farmers and several industry partners including agri input manufacturers, banks, financial institutions and agri-tech startups. Methods: ITC has a Board approved Policy on Sustainable Supply Chain and Responsible Sourcing defines the supply chain partners which includes farmers. ITC is committed to collaborating with farmers to make them more sustainable and help build their adaptive capacity and resilience to emerging risks like climate change, water stress and other extreme weather events. ITC is also raising awareness and working with farmers on crop quality, safety, protection, integrity and traceability, as applicable. Besides farmers, for other suppliers, ITC has created a framework for identifying its Critical Tier-1 suppliers based on multiple criteria like the value of the business with these suppliers, business relevance, ESG risk exposure of the sector/ country/ region/ commodity type (as applicable), and substitutability of the supplier, among others. During FY 2023-24, the ESG-focussed training programmes organised by ITC covered around 100% of the identified Critical Tier -1 Suppliers across Businesses.
[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

(1.24.1.1) Plastics mapping

Select from:

☑ Yes, we have mapped or are currently in the process of mapping plastics in our value chain

(1.24.1.2) Value chain stages covered in mapping

Select all that apply

☑ Upstream value chain

☑ Downstream value chain

☑ End-of-life management

(1.24.1.4) End-of-life management pathways mapped

Select all that apply

☑ Preparation for reuse

☑ Recycling

☑ Composting (industrial/home)

☑ Waste to Energy

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

2

(2.1.4) How this time horizon is linked to strategic and/or financial planning

For the short-term, ITC's risk management processes consider a period between 0-2 years which requires all its businesses to clearly identify their top risks and set out a mitigation plan with agreed timelines and accountabilities. Additionally, Businesses are required to confirm periodically that all relevant risks have been identified, assessed, evaluated and that appropriate mitigation systems have been implemented.

Medium-term

(2.1.1) From (years)

3

(2.1.3) To (years)

9

(2.1.4) How this time horizon is linked to strategic and/or financial planning

For the medium term, ITC's risk management processes consider a period extending up to periods beyond 3 years and less than 10 years i.e. 3-9 years. All ITC businesses are required to clearly identify their top risks and set out a mitigation plan with agreed timelines and accountabilities.

Long-term

(2.1.1) From (years)

10

(2.1.2) Is your long-term time horizon open ended?

Select from:

☑ Yes

(2.1.4) How this time horizon is linked to strategic and/or financial planning

For the long-term, ITC's risk management processes consider a period beyond 10 years. This is in line with the long-term Sustainability Commitments/Goals formulated by ITC, and the long-term time frames horizons considered for climate/water risk assessments i.e. 2040-2060 and 2060-2080 under different scenarios. All ITC businesses are required to clearly identify their top risks and set out a mitigation plan with agreed timelines and accountabilities.
[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☑ Yes	*Select from:* ☑ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

☑ Tier 2 suppliers

☑ Tier 3 suppliers

☑ Tier 4+ suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ More than once a year

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term
☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:
☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply
☑ Site-specific
☑ Local
☑ Sub-national
☑ National

(2.2.2.12) Tools and methods used

Enterprise Risk Management
☑ Enterprise Risk Management
☑ ISO 31000 Risk Management Standard

International methodologies and standards
☑ IPCC Climate Change Projections
☑ ISO 14001 Environmental Management Standard
☑ Life Cycle Assessment

Databases
☑ Nation-specific databases, tools, or standards
☑ Regional government databases

Other
☑ Desk-based research

☑ External consultants
☑ Materiality assessment
☑ Partner and stakeholder consultation/analysis
☑ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical
☑ Cyclones, hurricanes, typhoons
☑ Drought
☑ Flood (coastal, fluvial, pluvial, ground water)
☑ Heat waves
☑ Heavy precipitation (rain, hail, snow/ice)

Chronic physical
☑ Heat stress
☑ Soil erosion
☑ Sea level rise
☑ Soil degradation
☑ Changing wind patterns
☑ Temperature variability
☑ Precipitation or hydrological variability
☑ Increased severity of extreme weather events
☑ Changing temperature (air, freshwater, marine water)
☑ Changing precipitation patterns and types (rain, hail, snow/ice)

Policy
☑ Carbon pricing mechanisms
☑ Changes to international law and bilateral agreements
☑ Changes to national legislation

Market
☑ Availability and/or increased cost of certified sustainable material
☑ Availability and/or increased cost of raw materials
☑ Changing customer behavior

Technology

☑ Transition to lower emissions technology and products

☑ Transition to water intensive, low carbon energy sources

☑ Unsuccessful investment in new technologies

Liability

☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ NGOs

☑ Customers

☑ Employees

☑ Investors

☑ Suppliers

☑ Regulators

☑ Local communities

☑ Indigenous peoples

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

Methodology for climate risk: ITC follows a 3-step approach: a. Portfolio-level Assessment for Identifying Vulnerable Sites: Analysing future forecasts of 20 climate metrics that quantitatively illustrate the extent of impacts from numerous climate hazards such as rising heat, intense rainfall, floods, extreme wind, drought, and more across different climate change scenarios (SSP1 – 2.6 (1.8C), SSP2-4.5 (2.7C) & SSP5-8.5 (4.4C)) and time horizons. Thresholds: For heat: Number of days in a year with WBGT 35C: 65 days For floods / intense rain: Amount of rainfall (in mm) in 24 hours during a 100 year return period rain event: 385 b. Site-specific Climate Risk Assessments for Vulnerable Sites: Detailed site-level and hazard specific studies are conducted along with climate experts. These studies include simulations to identify the sources of vulnerability at the site in different scenarios. The influence of non-climatic / local factors are also considered. c. Locally Contextual Adaptation Plans for Vulnerable Sites. This includes: Within the site: Physical adaptation measures (grey measures) such as hard engineering or nature-based solutions (green measures) or non-physical measures (soft measures) such as early warning systems, and extreme weather management practices. In the local catchment: Engaging with local authorities and communities to build community-level resilience 140 locations assessed including value chain facilities. 100% of owned facilities assessed. For agri value chains, all three key agri value chains (100%) assessed: Wheat, leaf tobacco and pulpwood. Integration with ITC's Organisation-wide Risk

Management Framework ITC's key businesses have adopted the ISO 31000 Risk Management Standard and, the Risk Management systems and processes prevalent in these Businesses have been independently assessed to be compliant. The Corporate Governance Policy approved by the Board, clearly lays down the roles and responsibilities of the various entities in relation to risk management covering a range of responsibilities, from strategic to the operational. The Risk Management Committee, constituted by the Board, monitors and reviews the strategic risk management plans including climate risk. The Corporate Risk Management Cell, through focused interactions with businesses, facilitates the identification and prioritisation of strategic and operational risks, development of appropriate mitigation strategies and conducts periodic reviews of the progress on the management of identified risks. ITC conducts strategic planning exercise on an ongoing basis through the year which requires all its businesses to clearly identify their top risks (review takes place more frequently than quarterly) and set out a mitigation plan with agreed timelines and accountabilities. Businesses consider a combination of quantitative and qualitative aspects as part of their strategic planning exercise including sustainability aspects, regulatory environment, consumer trends, among others. - Each of the Business Plans are tested for various risks at the Business level. These include financial risks and strategic business risks such as market risks, operational risks and environment risks. - Corporate Sustainability function oversees the management of Sustainability related risks across the Company. - The Sustainability Compliance & Review Committee also provides oversight on management of Sustainability related risks.

Row 2

(2.2.2.1) Environmental issue

Select all that apply

☑ Biodiversity

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

☑ End of life management

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

☑ Tier 2 suppliers

☑ Tier 3 suppliers

☑ Tier 4+ suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ More than once a year

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

☑ Local

☑ Sub-national

☑ National

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ Encore tool

☑ IBAT – Integrated Biodiversity Assessment Tool

☑ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

☑ TNFD – Taskforce on Nature-related Financial Disclosures

☑ WWF Biodiversity Risk Filter

Enterprise Risk Management

☑ Enterprise Risk Management

☑ Internal company methods

☑ ISO 31000 Risk Management Standard

International methodologies and standards

☑ Environmental Impact Assessment

☑ ISO 14001 Environmental Management Standard

Databases

☑ Nation-specific databases, tools, or standards

☑ Regional government databases

Other

☑ Desk-based research
☑ External consultants
☑ Materiality assessment
☑ Partner and stakeholder consultation/analysis
☑ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Drought
☑ Flood (coastal, fluvial, pluvial, ground water)
☑ Heat waves
☑ Heavy precipitation (rain, hail, snow/ice)

Chronic physical

☑ Soil erosion
☑ Water stress
☑ Sea level rise
☑ Soil degradation
☑ Change in land-use
☑ Increased severity of extreme weather events
☑ Water availability at a basin/catchment level
☑ Changing temperature (air, freshwater, marine water)
☑ Changing precipitation patterns and types (rain, hail, snow/ice)
☑ Increased levels of environmental pollutants in freshwater bodies
☑ Temperature variability
☑ Declining ecosystem services
☑ Increased ecosystem vulnerability
☑ Water quality at a basin/catchment level
☑ Precipitation or hydrological variability

Policy

☑ Changes to international law and bilateral agreements
☑ Changes to national legislation

Market

☑ Availability and/or increased cost of certified sustainable material

☑ Availability and/or increased cost of raw materials

☑ Changing customer behavior

Reputation

☑ Stakeholder conflicts concerning water resources at a basin/catchment level

Technology

☑ Data access/availability or monitoring systems

☑ Limited access to soil conservation and other sustainable techniques

Liability

☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ NGOs

☑ Customers

☑ Employees

☑ Investors

☑ Suppliers

☑ Regulators

☑ Local communities

☑ Indigenous peoples

☑ Other water users at the basin/catchment level

☑ Other commodity users/producers at a local level

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

Methodology for Nature & Biodiversity Risk: ITC's approach starts with undertaking a desk-based assessment covering owned sites spread across the country to gauge the proximity to any eco-sensitive area using public databases like those provided by IUCN and the Ministry of Environment, Forests, and Climate Change. A

step wise proximity analysis is carried out that entails: a. Geospatial Mapping of ITC's Operational Activities including Buffer Delineation b. Identifying Proximity of ITC's Operations to Ecologically Sensitive Areas Such as Key Biodiversity Areas, Protected Areas, Tiger Corridors, and IUCN List of Threatened Species c. Identifying High Priority Sites based on Proximity Analysis. Threshold: 10kms & 20kms proximity. 100% of owned facilities assessed. For agri value chains, all three key agri value chains (100%) assessed: Wheat, leaf tobacco and pulpwood. Integration with ITC's Organisation-wide Risk Management Framework ITC's key businesses have adopted the ISO 31000 Risk Management Standard and accordingly, the Risk Management systems and processes prevalent in these Businesses have been independently assessed to be compliant with the said global Standard on Risk Management. The centrally anchored initiative of conducting external independent reviews of key business processes with high 'value at risk' continued during the year. The risk analysis process considers factors such as the likelihood of events and consequences, the nature and magnitude of consequences, complexity and connectivity, time-related factors and volatility, the effectiveness of existing controls, and sensitivity and confidence levels. The Risk Management Committee, constituted by the Board, monitors and reviews the strategic risk management plans of ITC as a whole and provides necessary directions on the same. It also reviews the implementation, effectiveness and adequacy of the risk management policy, plans and systems of the Company. The Corporate Risk Management Cell, through focused interactions with businesses, facilitates the identification and prioritisation of strategic and operational risks, development of appropriate mitigation strategies and conducts periodic reviews of the progress on the management of identified risks. For 2023-24, this includes biodiversity. ITC conducts a planning exercise which requires all its businesses to clearly identify their top risks (that are reviewed more frequently than quarterly) and set out a mitigation plan with agreed timelines and accountabilities. Each of Business' Plans are tested for various risks at the Business level that take into account financial risks, risks relating to strategic business risks, market risks, operational risks and environment risks. Businesses are required to confirm periodically that all relevant risks have been identified, assessed, evaluated and that appropriate mitigation systems have been implemented. The Business-level plans are then independently reviewed and assessed by Corporate Planning function to align plans to group goals as well as to test the robustness of these plans for various scenarios/stress-levels, and report to Corporate Management Committee. In 2023-24, the reassessment of materiality was conducted and biodiversity was identified as one of the most material issues.

Row 3

(2.2.2.1) Environmental issue

Select all that apply

☑ Plastics

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

☑ End of life management

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ More than once a year

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

☑ Local

☑ Sub-national

☑ National

(2.2.2.12) Tools and methods used

Enterprise Risk Management

☑ Enterprise Risk Management

☑ ISO 31000 Risk Management Standard

International methodologies and standards

☑ Life Cycle Assessment

Databases

☑ Nation-specific databases, tools, or standards

Other

☑ Desk-based research

☑ External consultants

☑ Materiality assessment

☑ Partner and stakeholder consultation/analysis

(2.2.2.13) Risk types and criteria considered

Policy

☑ Changes to international law and bilateral agreements

☑ Changes to national legislation

Market

☑ Availability and/or increased cost of raw materials

☑ Availability and/or increased cost of recycled or renewable content

☑ Changing customer behavior

Technology

☑ Transition to reusable products

☑ Transition to recyclable plastic products

☑ Transition to increasing renewable content

☑ Transition to increasing recycled content

Liability

☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ NGOs

☑ Customers

☑ Employees

☑ Investors

☑ Suppliers

☑ Regulators

☑ Local communities

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

ITC's Organisation Level Risk Management Framework: - The Corporate Governance Policy approved by the Board, clearly lays down the roles and responsibilities of the various entities in relation to risk management covering a range of responsibilities, from strategic to the operational. - The Risk Management Committee, constituted by the Board, monitors and reviews the strategic risk management plans including climate risk. - The Corporate Risk Management Cell, through focused interactions with businesses, facilitates the identification and prioritisation of strategic and operational risks, development of appropriate mitigation strategies and conducts periodic reviews of the progress on the management of identified risks. - ITC conducts an annual strategic planning exercise which requires all its businesses to clearly identify their top risks and set out a mitigation plan with agreed timelines and accountabilities. Businesses consider a combination of quantitative and qualitative aspects as part of their strategic planning exercise including sustainability aspects, regulatory environment, consumer trends, among others. - Each of the Business Plans are tested for various risks at the Business level. These include financial risks and strategic business risks such as market risks, operational risks and environment risks. - Corporate Sustainability function oversees the management of Sustainability related risks across the Company. - The Sustainability Compliance & Review Committee also provides oversight on management of Sustainability related risks. Among these risks, changing regulations from plastics has been identified. Appropriate mitigation plan including continuous tracking of regulations, phasing out certain plastics from operations and scaling up plastic waste collection programmes aligned to the EPR requirements have been put in place. In addition, ITC has a comprehensive approach to sustainable packaging that involves providing: Better Plastics: Ensuring 100% of packaging is reusable, recyclable, compostable or biodegradable. Less Plastics: Optimising packaging in a way that reduces the environmental impact arising from post-consumer packaging waste without affecting the integrity of the product. No Plastics: Exploring sustainable alternatives to plastics Under this initiative, ITC's FMCG Businesses are focusing on improving recyclability of multi-layer laminate, reducing plastic packaging intensity, introducing recycled content in plastic packaging and exploring paper as as substrate to Plastic Packaging. A few of the notable initiatives included increasing the recyclability of the Bingo Large Packs (from Multi-Layered BOPP/ Metallised PET / PE to polyolefin recyclable laminates), incorporating recycled content in primary and secondary packaging of Fiama Shower Gel, etc. Moreover, ITC is leveraging Paperboards and packaging businesses to provide sustainable packaging solutions in the form of paper based alternatives to single use plastic items used in Quick service restaurant chains. ITC's Paperboards and Packaging businesses also collaborate with ITC's FMCG businesses to create several first of its kind in-house innovative packaging solutions. For example, Developing an industry-first initiative, a premium paperbased pack for Aashirvaad Namma Chakki Customised Atta by replacing over 70% of the plastic content using special kraft paper and minimal polyethylene lining for sealing purposes.

Row 4

(2.2.2.1) Environmental issue

Select all that apply

☑ Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts
☑ Risks
☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply
☑ Direct operations
☑ Upstream value chain
☑ Downstream value chain
☑ End of life management

(2.2.2.4) Coverage

Select from:
☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply
☑ Tier 1 suppliers
☑ Tier 2 suppliers
☑ Tier 3 suppliers
☑ Tier 4+ suppliers

(2.2.2.7) Type of assessment

Select from:
☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ More than once a year

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

☑ Local

☑ Sub-national

☑ National

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ WRI Aqueduct

Enterprise Risk Management

☑ Enterprise Risk Management

☑ Internal company methods

☑ ISO 31000 Risk Management Standard

International methodologies and standards

☑ Alliance for Water Stewardship Standard

☑ ISO 14001 Environmental Management Standard

Other

☑ Scenario analysis

☑ Desk-based research

☑ External consultants

☑ Materiality assessment

☑ Source Water Vulnerability Assessment

☑ Partner and stakeholder consultation/analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Drought

Chronic physical

☑ Water stress

☑ Groundwater depletion

☑ Declining water quality

☑ Rationing of municipal water supply

☑ Water quality at a basin/catchment level

☑ Water availability at a basin/catchment level

☑ Seasonal supply variability/interannual variability

☑ Increased levels of environmental pollutants in freshwater bodies

Policy

☑ Changes to national legislation

☑ Increased pricing of water

☑ Limited or lack of river basin management

☑ Regulation of discharge quality/volumes

☑ Statutory water withdrawal limits/changes to water allocation

Reputation

☑ Impact on human health

☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

☑ Stakeholder conflicts concerning water resources at a basin/catchment level

Technology

☑ Transition to water efficient and low water intensity technologies and products

Liability

☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ NGOs

☑ Customers

☑ Employees

☑ Investors

☑ Suppliers

☑ Regulators

☑ Local communities

☑ Water utilities at a local level

☑ Other water users at the basin/catchment level

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

Methodology for water risk: A multi-dimensional approach which considers: a. Ground Water Extraction Status based on Central Ground Water Board Data Threshold: CGWB's Ground water extraction level: semi-critical (70% - 90%), critical (90% - 100%), overexploited (100%) b. Baseline Water Stress by WRI Aqueduct. Thresholds used: Medium-High (20% - 40%), High (40% - 80%), Extremely High (80%) c. Water Quality-related Aspects d. Future Drought Risk From Climate Models. Threshold: No. of months of SPEI (Standardized Precipitation Evapotranspiration Index)
[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

☑ Yes

(2.2.7.2) Description of how interconnections are assessed

Context: ITC's operations and value chains also depend on nature, and accordingly, locally contextual and specific biodiversity management plans are developed and implemented across ITC's operating and sourcing locations. Given the linkages between agriculture and the essential ecosystem services that nature provides, ITC recognises that the preservation and nurturing of biodiversity are crucial for the long-term sustainability of its business and is committed to conducting its operations in a manner that protects, conserves, and enriches biodiversity in line with the Board-approved policies on Biodiversity Conservation and Deforestation. Frameworks/Methodologies Used As part of its Sustainability 2.0 Vision, ITC recognises the potential of nature-based solutions for carbon sequestration and building climate resilience. ITC prioritises actions to minimise impacts across realms of land, freshwater, and atmosphere, while sustainably managing its dependencies. ITC's approach is also aligned to the recommendations of the Taskforce on Nature-related Financial Disclosures (TNFD), including the L.E.A.P. (Locate, Evaluate, Assess, and Prepare) approach, which entails the identification and management of material nature-related Dependencies, Impacts, Risks and Opportunities (DIRO). For developing a comprehensive sectoral understanding of nature-related impacts and dependencies across ITC businesses, multiple TNFD-recommended tools are utilised. These include: ENCORE (Exploring Natural Capital Opportunities, Risks, and Exposure) Tool WWF Biodiversity Risk Filter SBTN Materiality Screening Tool by Science-Based Targets Network. CDP-Water Impact Index The insights from the above tools are then supplemented with multi-stakeholder inputs from external subject matter experts and ITC's in-house biodiversity, forestry, and agri-experts. Examples: 1. Catchment treatment work done as part of water stewardship facilitates control of topsoil run-off. 1.04 million acres covered through catchment treatment to date of which over 90,200 acres were done during the year. 2. No-till / Zero tillage practices to add crop stubble back to the soil helps retain soil moisture and reduce soil erosion. During the year, 7.90 lakh acres of wheat were covered through zero tillage cultivation. 3. Community-driven biodiversity efforts have conserved more than 0.47 million acres to date. Technical studies have shown an increase in species richness in the biodiversity conservation plots compared to control areas, as indicated by the Shannon and Simpson Index. 4. Flood mitigation at ITC's factory in Chennai through community water initiatives like desilting of tanks, connecting channels, removal of accumulated plastic waste and water hyacinth (68 tonnes); the diversion of sewage flowing into tanks through a STP unit; the reduction of solid waste dumping points (from 36 to 4); and construction of waste separation chambers (2 tanks). Water stagnation reduced from 20 days to 0
[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☑ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☑ Direct operations

☑ Upstream value chain

(2.3.3) Types of priority locations identified

Sensitive locations

☑ Areas important for biodiversity

☑ Areas of limited water availability, flooding, and/or poor quality of water

Locations with substantive dependencies, impacts, risks, and/or opportunities

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to forests

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to biodiversity

(2.3.4) Description of process to identify priority locations

Priority locations across operations and key value chains are identified using the following processes: 1. Nature & Biodiversity Risk: ITC's approach starts with undertaking a desk-based assessment covering owned sites spread across the country to gauge the proximity to any eco-sensitive area using public databases like those provided by IUCN and the Ministry of Environment, Forests, and Climate Change. A step wise proximity analysis is carried out that entails: a. Geospatial Mapping of ITC's Operational Activities including Buffer Delineation b. Identifying Proximity of ITC's Operations to Ecologically Sensitive Areas Such as Key Biodiversity Areas, Protected Areas, Tiger Corridors, and IUCN List of Threatened Species c. Identifying High Priority Sites based on Proximity Analysis. Threshold: 10kms & 20kms proximity. 2. Water Risk: A multi-dimensional approach which considers: a. Ground Water Extraction Status based on Central Ground Water Board Data Threshold: CGWB's Ground water extraction level: semi-critical (70% - 90%), critical (90% - 100%), overexploited (100%) b. Baseline Water Stress by WRI Aqueduct. Thresholds used: Medium-High (20% - 40%), High (40% - 80%), Extremely High (80%) c. Water Quality-related Aspects d. Future Drought Risk From Climate Models. Threshold: No. of months of SPEI (Standardized Precipitation Evapotranspiration Index) 35C: 65 days For floods / intense rain: Amount of rainfall (in mm) in 24 hours during a 100 year return period rain event: 385 b. Site-specific Climate Risk Assessments for Vulnerable Sites: Detailed site-level and hazard specific studies are conducted along with climate experts. These studies include simulations to identify the sources of vulnerability at the site in different scenarios. The influence of non-climatic / local factors are also considered. c. Locally Contextual Adaptation Plans for Vulnerable Sites. This includes: Within the site: Physical adaptation measures (grey measures) such as hard engineering or nature-based solutions (green measures) or non-physical measures (soft measures) such as early warning systems, and extreme weather management practices. In the local catchment: Engaging with local authorities and communities to build community-level resilience

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☑ No, we have a list/geospatial map of priority locations, but we will not be disclosing it

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Direct operating costs

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

The substantial risks from climate change to ITC's Businesses include: - Extreme weather events like floods/cyclones resulting in business disruption is considered as significant - Any event disrupting 1 day of production is considered as low impact, 2-3 days is considered as medium impact, and more than 3 days is considered as high impact. - Chronic impacts of climate change such as high temperature, humidity, changes in rainfall pattern can cause adverse impacts to ITC's value chain, especially the farm value chain. Potential impact on yields of key agri-commodities in the sourcing areas is considered significant - Impacts on yield above 6% is considered as low impact, between 6-10% is considered as medium impact, and above 10% is considered as high impact. - Reputational damage to the Business arising from climate related aspects is considered as significant - Any adverse news about ITC in regional media is considered as low impact, in national media is considered as medium impact, and in international media is considered as high impact. Specific to our water risk assessment methodology, for our direct operations and/or supply chain, the following key areas, any of which would result in the risk or opportunity, is considered as important to ITC. The substantial water related risks to ITC's Businesses include: Risk occurring due to changes in the parameters like extreme weather events, precipitation, temperature (acute physical) have a potential to impact ITCs productivity. These factors which can impact our productivity is considered as Strategic impact by ITC. Local significance - any location's water risk, if unaddressed, can affect Company's social license to operate. For instance, even if a location is not classified as high water risk as per government databases or tools such as WRI Aqueduct, in case WASH/ access to agricultural water is a major challenge for the stakeholders in the catchment, this could affect the Company's BAU operations in the area and creates short-term and long-term water risks. Therefore, the location is treated as high water risk by ITC. Operational disruption at a location that contributes to more than 5% of production volume for a business is considered as high impact.

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Revenue

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

The substantial opportunities from climate change, water to ITC's Businesses include: - Impact on revenue of the company/business unit/product category by more than 5%. - Improvement in agricultural yields for key agri commodities like wheat, tobacco because of sustainable agriculture programmes: Impacts on yield above 6% is considered as low impact, between 6-10% is considered as medium impact, and above 10% is considered as high impact. - Reputational benefits to the Business arising from climate related aspects is considered as significant - Any positive news about ITC in regional media is considered as low impact, in national media is considered as medium impact, and in international media is considered as high impact. Other qualitative metrics: - Any improvement in customer satisfaction scores pertaining to sustainability specific metrics (specifically for Hotels) - Minimising losses from extreme weather events like floods/cyclones compared to previous events.
[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

☑ Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

The identification on potential pollutants in operations is based on the relevant legislations on waste water quality & quantity (including sector specific requirements) specified by the concerned regulatory agencies, such as the regulatory limits on effluent parameters specified in the facility's Consent to Operate, by concerned State Pollution Control Board. It is ITC's policy to comply with the legal requirements for discharge of water pollutants at 100% of our sites. This is done through a combination of onsite and offsite treatment of wastewater. Our internal monitoring systems & EHS audits ensure this compliance with the legislation and take into account the sensitivity of the water course into which the discharge is going into. ITC's existing operations/offices comply with applicable environmental regulations of the Country, and operate as per CTO conditions from the Central and State Pollution Control Boards. The quality of the treated effluent from the units has been maintained at levels below the regulatory norms and relevant sectoral benchmarks. Following physical, chemical and biological parameters are periodically monitored for discharge-pH, BOD, COD, TSS, Phosphate, Oil and Grease, TDS, Chloride, Sulphate, Sulphide AOX as specified in the relevant regulatory water consents. ITC appropriately invests in pollution control equipment and a robust system of monitoring, measuring and reporting is in place to ensure conformity with environmental standards.
[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

☑ Other nutrients and oxygen demanding pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Compared to other industrial sectors, food, beverage & tobacco sector wastewater is free from toxic substances and is readily degradable. The main pollutants from our operations and value chain are organic pollutants and nutrients that are measurable by COD (Chemical Oxygen Demand) and BOD (Biochemical Oxygen Demand) which refers to the amount of oxygen that microorganisms in water will consume in breaking down waste. These organic pollutants if discharged into the final water ecosystem with inadequate /no treatment, could impact water related ecosystems by over saturating it with nutrients resulting to eutrophication (algal blooms & depletion of dissolved oxygen due to decomposition of dead algae by bacteria). Additionally, pollutants could affect the potability and general usability of water, thereby affecting the access to safe drinking water for the local population. The magnitude and scale of these impacts is site-specific and dependent on a variety of anthropogenic and geogenic parameters. ITC considers it a priority to manage water quality risks at the watershed level and return wastewater to natural ecosystems in the cleanest form possible, in order to not have an impact on the environment.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Resource recovery

☑ Beyond compliance with regulatory requirements

☑ Water recycling

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☑ Upgrading of process equipment/methods

(2.5.1.5) Please explain

All ITC units met their effluent discharge quality and quantity regulatory norms in 2023-24. Close monitoring of wastewater quality parameters is critical in maximising recycle and reuse of water in processes and/or utilities, thereby minimising freshwater withdrawal/consumption. During 2023-24, total volume of water recycled by ITC was 6726295 KL. State-of-art effluent treatment facilities in ITC units maintain pollutant levels in treated effluent below the permissible limits by adopting various methods like aerobic treatment process in Primary clarifier followed by MBBR, DAS Aeration lagoon and secondary clarifier. In-house & 3rd party effluent analysis reports from NABL accredited labs at regular intervals. The quality of the treated effluent from the units has been maintained at levels below the regulatory norms and relevant sectoral benchmarks. Physical, chemical and biological parameters periodically monitored for discharge pH,BOD,COD,TSS,Phosphate,Oil,Grease,TDS,Chloride,Sulphate,Sulphide,AOX as specified in regulatory water consents. Success measure: Specific treated effluent discharge performance of Bhadrachalam Paper Unit (90% of ITC's discharge in 2023-24): Y-O-Y performance and comparison with global benchmark: - 25.85 m3/tonne in 2021-22, 22.7 m3/t in 2022-23, and 25.2 m3/tonne in 2023-24 (vs. annual target of 26.5 in 2023-24) - Specific treated effluent 27 kl/BDMT benchmarked against European pulp &paper industry's 47 kl/BDMT

Row 2

(2.5.1.1) Water pollutant category

Select from:

☑ Pesticides

(2.5.1.2) Description of water pollutant and potential impacts

Currently prevalent agricultural practices discharge large quantities of agrochemicals, organic matter sediments etc. into surface water bodies and soil. Crop production involves inputs such as pesticides and chemical fertilizers which when combined with the method of irrigation, causes chemical pollution natural ecosystems. Excess nutrients from fertilizers and manure can also release of nitrogen and phosphorus into water ecosystems leading to eutrophication, which can in turn smother aquatic ecosystems. The reduction in dissolved Oxygen can cause death of aquatic organisms. As per WRI, globally, the eutrophication of coastal systems has risen from fewer than 75 systems in 1960 to more than 800 systems today, of which more than 500 have experienced dead zone areas. This degradation of surface water bodies can have direct and indirect impacts on ITC's value chain & operations. The reduction in availability of clean surface water due to aquatic ecosystems being affected by will in turn affect the availability of water required for ITC's manufacturing operations as well as production of agri-commodities which serve as our key raw material. Farmers constitute a vital part of ITC's supply chain. Accordingly, the Company focuses extensively on enhancing the sustainability of its agri-based supply chain. ITC works extensively for promoting sustainable agronomical practices that help reduce/eliminate use of pesticides.

(2.5.1.3) Value chain stage

Select all that apply

☑ Upstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Beyond compliance with regulatory requirements

☑ Requirement for suppliers to comply with regulatory requirements

☑ Upgrading of process equipment/methods

(2.5.1.5) Please explain

ITC's approach is firstly to eliminate or reduce the pesticides usage and, where this is not possible, substitute these with less hazardous alternatives. Deployment of sustainable agrochemical management programmes in Leaf tobacco value chain. Leaf Tobacco Business has dedicated Crop Development and Field Extension team which plays a critical role in reaching out to 100% of the farmer base in creating awareness on product quality and integrity. Close to 5000 farmers have been provided with Personal Protective Equipment (PPE) kits for safe spraying of chemicals and Secured Storage Box for safe storage of chemicals were provided to 3600 farmers. Drone Technology was scaled up covering 11,560 acres. ITC promotes improved farming practices such as more effective application of fertilizer, use of organic fertilizer to increase the productivity of crop yields also contribute to less polluted run-off entering local streams and rivers etc. Intensive training is conducted on Integrated Pest Management (IPM). The above requirements are also assessed as part of the annual Sustainable Tobacco Programme (STP) assessments carried out on leaf tobacco farms that are part of ITC's value chain. Measures of success:- % of STP certified leaf tobacco supplied to customers: 90% of leaf tobacco supplied by ITC was in compliance with STP requirements i.e. STP certified. 100% customers engaged benefitted from procurement of STP compliant leaf tobacco. [Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental risks identified
Climate change	*Select from:* ☑ Yes, both in direct operations and upstream/downstream value chain
Water	*Select from:* ☑ Yes, both in direct operations and upstream/downstream value chain
Plastics	*Select from:* ☑ Yes, both in direct operations and upstream/downstream value chain

[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:
☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Flooding (coastal, fluvial, pluvial, groundwater)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ India

(3.1.1.9) Organization-specific description of risk

ITC's operational footprint includes: - Capital intensive factories like the Paper Mill in Bhadrachalam and 10 large operational Integrated Consumer Goods Manufacturing and Logistics facilities (ICML) located across the country. - Assets located close to eastern as well as western coast of India - leaf threshing unit in Chirala, printing and packaging unit in Tiruvottiyur near Chennai, and ITC Luxury Hotel - Grand Goa. These assets including factories, warehouses and hotels, especially the capital intensive paper mills and hotels, are vulnerable to climate change risks like operational disruptions or damages to plant, property and machinery from extreme weather events like floods and cyclones. In 2022, operations were disrupted at ITC's Paper Mill in Bhadrachalam because of unprecedented floods. ITC has also experienced cyclones - Amphan, Tauktae, Gulab and Yaas in earlier years impacting ITC's assets (damages of about INR 130 Million). Cyclone Amphan was the first super tropical cyclone formed over the Bay of Bengal with windspeeds reaching as high as 260km/hr,. In recent years, a flood incidence (once in a hundred year event) resulted in damages between INR 1-1.2 Billion resulting primarily from loss of inventory. Such events are becoming more common due to impacts of climate change. Therefore, this necessitated the need to develop strategies for mitigating and adapting to such climate risks.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased revenues due to reduced production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

☑ The risk has already had a substantive effect on our organization in the reporting year

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Virtually certain

(3.1.1.14) Magnitude

Select from:

☑ High

(3.1.1.15) Effect of the risk on the financial position, financial performance and cash flows of the organization in the reporting year

These extreme events such as floods, cyclones etc. impact operations of the factories along with the asset itself. Increasing frequency and intensity of these events would mean higher loss to the asset along with reduced revenues if not addressed properly.

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

These extreme events such as floods, cyclones etc. impact operations of the factories along with the asset itself. Increasing frequency and intensity of these events would mean higher loss to the asset along with reduced revenues if not addressed properly. Extreme weather events are exacerbated by the increasing GHG emissions in the atmosphere. ITC has carried out climate modelling under various climate scenarios - SSP1-2.6 (1.8C), SSP2-4.5 (2.7C) and SSP5-8.5 (4.4C) which shows that climate change further increases the occurrences and intensity of these extreme weather events. Based on the results efforts have been prioritized for select high risk sites.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.18) Financial effect figure in the reporting year (currency)

5000000

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

900000000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

1340000000

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

1150000000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

1590000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

1900000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

2340000000

(3.1.1.25) Explanation of financial effect figure

Extreme weather events are exacerbated by the increasing GHG emissions in the atmosphere. ITC has carried out climate modelling under various climate scenarios - SSP1-2.6 (1.8C), SSP2-4.5 (2.7C) and SSP5-8.5 (4.4C) which shows that climate change further increases the occurrences and intensity of these extreme weather events. Based on the results efforts have been prioritized for select high risk sites. Quantification of the risk was done as per the below procedure. Site level exposure to the climate hazard, and its vulnerability were taken into account to arrive at qualitative risk of high, medium and low. These qualitative results were quantified based on the value at risk of the site based on the factors such as alternate capacities available at other factories, insurance coverage of the site, early warning systems available to reduce the impact etc.

(3.1.1.26) Primary response to risk

Policies and plans

☑ Increase insurance coverage

(3.1.1.27) Cost of response to risk

1294100000

(3.1.1.28) Explanation of cost calculation

The cost provided above includes the annual premium paid for purchasing insurance that covers natural calamity risks like floods and cyclones. The premium paid is INR 1,294.1 Million for insuring ITC's assets worth INR 581.43 Billion. The costs for conducting climate risk assessments is negligible in comparison to insurance premium paid, and is therefore not included above. The costs associated with site-specific measures for improving resilience are part of the capex plan of individual units and are not considered here.

(3.1.1.29) Description of response

Appropriate investments have been made towards climate resilience covering ITC's Units. Business continuity plans and emergency procedures are also in place to mitigate any operational interruption due to extreme weather events. Physical assets have been covered under appropriate insurance scheme(s). Case Study: In 2022, operations were disrupted at ITC's Paper Mill in Bhadrachalam because of unprecedented floods. Similar incidents were reported at other locations as well resulting in an estimated loss of about INR 170 Million, in addition to the production loss in the current year. Therefore, this necessitated the need to develop strategies for mitigating and adapting to such climate risks. Short-term measures: Firstly, the physical structures such as buildings are appropriately strengthened along with necessary emergency response plans and business continuity plans. Secondly, comprehensive insurance is taken covering events like floods and cyclones (INR 1,294.1 Million premium paid for insuring ITC's assets worth INR 581.43 Billion in 2023-24). Long-term measures: A detailed site specific risks to be carried out to take into account local hydrogeology, topography, rivers and local drainages including factory layout and presence of critical infrastructure etc. One such study is being carried out at ITC's paper Unit at Tribeni. This study highlights the risks and appropriate site specific risk mitigation and adaptation measures to be taken at the site. This includes storm water management measures such as resizing of existing drains, deepening existing storm water ponds and constructing new storm water ponds, development of bio swales within the factory that direct and retain flood water and flood response plans, amongst others.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Statutory water withdrawal limits/changes to water allocation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ India

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Cauvery River

☑ Ganges - Brahmaputra

☑ Godavari

☑ Penner River

☑ Tapti River

(3.1.1.9) Organization-specific description of risk

Many ITC Units are located in high water stress catchments in the Gangetic basin (including Brahmaputra), which also faces water quality issues, which are projected to be worsened by Climate Change. Therefore regulatory authorities can restrict/ regulate water discharges in the region. For e.g. Our Paperboards factory at Tribeni is located on the banks of one of the tributaries of Ganga and discharges part of its treated effluent into the river and therefore faces additional stringent regulations in terms of monitoring effluent volumes and quality. In 2014, Central Pollution Control Board issued directions to the State Pollution Control Boards and Pollution Control Committees for directing the 17 categories of highly polluting industries such as Pulp & Paper, Distillery, Sugar, Tanneries, Power Plants, Cement, Oil Refineries etc. for installation of online effluent quality and common emission monitoring systems to help track the discharges of pollutants from these units. While ITC strives to improve its water use efficiency in operations to minimise freshwater withdrawal and maximise recycle and reuse, and ensure that effluent discharge standards are followed to the highest capacity possible, beyond a point, regulatory restrictions on discharge can result increased CAPEX/ OPEX as well as affect the facility's BAU operations.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased revenues due to reduced production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Very likely

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Rising population, urbanization, and economic growth coupled with climate change significantly affect the availability, quality, and access to water in the world. In India, added dimensions of reliance on an increasingly unpredictable monsoon, diminishing groundwater resources, and changes in land use patterns further accentuate the water crisis. Reduced availability and quality of water risk is also relevant for ITC Units. In order to understand the risk, ITC developed its own water risk assessment methodology. This methodology considers inputs from WRI Aqueduct's Baseline Water Stress (data set used was Aqueduct Global Maps 2.1) to account for physical water risks, Central Ground Water Board's (India) groundwater block classification to account for physical and regulatory risks, and through local stakeholder engagement for identifying water-related social and reputational risks. Reduced availability of water to ITC Units may either reduce the output or may require alternate sources of water which may be expensive.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

106460000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

266160000

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

266160000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

372620000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

372620000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

532320000

(3.1.1.25) Explanation of financial effect figure

Reduced availability and quality of water risk is also relevant for ITC Units. Reduced availability of water to ITC Units may either reduce the output or may require alternate sources of water which may be expensive. In order to understand the risk, ITC developed its own water risk assessment methodology. This methodology considers inputs from WRI Aqueduct's Baseline Water Stress (data set used was Aqueduct Global Maps 2.1) to account for physical water risks, Central Ground Water Board's (India) groundwater block classification to account for physical and regulatory risks, and through local stakeholder engagement for identifying water-related social and reputational risks. Based on the risks level identified from the internal methodology, reduced water availability is projected for the ITC Units for short-, medium- and long-term ranges. In case of unavailability of water from primary source, alternate source will be used. The cost is calculated as the difference in the cost of water from primary source and alternate source.

(3.1.1.26) Primary response to risk

Nature based solutions, restoration and conservation

☑ Implement ecosystem restoration and long-term protection

(3.1.1.27) Cost of response to risk

638000000

(3.1.1.28) Explanation of cost calculation

In 2023-24, the planned investments of INR 6380 lakhs for watershed development (soil and moisture conservation) programmes covering both supply side and demand side water management initiatives. The water stewardship actions laid out in the CSR Action Plan are directly correlated to the water-related risks and opportunities identified by the Company.

(3.1.1.29) Description of response

In order to address the water risks, ITC is investing in reducing water demand in the Unit as well as other stakeholders in the catchment along with augmenting water supply. In the agri-catchments, the focus is on drought-proofing agriculture by reducing crop-water demand through agronomic practices for improving soil water-holding capacities and improved irrigation techniques (drip irrigation, augmenting water supply through rejuvenation and / or the creation of water harvesting and recharge structures). Water-efficient agri-practices promoted by ITC have been adopted by farmers on close to 1.5 million acres during the year across 12 States. These practices have potentially saved around 1090 million kl during the year (based on various studies conducted). Over the years, ITC has created rainwater harvesting potential through extensive investments in its Integrated Watershed Development Projects. The programme promotes the development and management of local water resources in moisture-stressed areas by facilitating community participation in planning and implementing such measures while building, reviving, and maintaining water-harvesting structures. Furthermore, considering the escalating water stress in urban catchments, ITC has also directed its attention towards comprehending the complexities of urban water stress. As a result, measures have been put into action to manage water stress in two of ITC's urban catchments (Bengaluru and Tiruvottiyur), where the Company's Units are situated. The coverage of the Integrated Watershed Development projects extends to over 1.63 million acres of land. As of March 31, 2024, a total rainwater harvesting potential (RWH) of over 54 million kl has been created. In addition, ITC also strives to maximise the water recharge capacity within its own premises. Through various rainwater harvesting initiatives, ITC has established an annual rainwater harvesting potential of 1 million kl within its Units.

Plastics

(3.1.1.1) Risk identifier

Select from:

☑ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Liability

☑ Non-compliance with legislation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ India

(3.1.1.9) Organization-specific description of risk

According to the latest Circularity Gap Report, the global economy has achieved only 7.2% circularity. This means that of the 100 billion tonnes (World Resources Institute) of resources that enter the global economy every year, more than 90% of materials are either wasted, lost, or unavailable for reuse. Even in India, waste generation has risen considerably due to increasing population, rapid urbanisation, and rising consumption levels. This, coupled with inadequate source segregation and a lack of infrastructure, has culminated in a massive waste management problem, especially with respect to plastic waste. Therefore to tackle this situation, Indian government has introduced comprehensive rules around managing Plastic waste which have specific targets for all the brands introducing Plastic Packaging into the market. Theses targets are around the following areas: Plastic Waste Collection Plastic Waste Recycling Use of Recycled Content in Plastic Packaging Reusing Rigid Packaging Given the situation and rising concerns around Plastic Waste, there is a possibility that these targets may get more stringent over the years.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased compliance costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term
☑ Medium-term
☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:
☑ Virtually certain

(3.1.1.14) Magnitude

Select from:
☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Additional compliance cost related to EPR certificates increases costs

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending
☑ Take action to switch to technically recyclable plastic

(3.1.1.29) Description of response

Your Company has successfully implemented multiple large-scale models of solid waste management across the country. These models, based on principles of circular economy, are scalable, replicable and sustainable, and have enabled your Company to sustain its plastic neutral status since FY 2021-22. The approach is centred around treating waste as a resource and ensuring that minimal waste goes to landfill, which can be achieved only when waste is segregated at source. The initiatives focus on educating citizens on segregating waste at source into dry & wet streams and ensuring that value is derived from these resources and in the process support sustainable livelihood for waste collectors. These models operate on a public-private partnership basis with active involvement of urban local bodies, civil society and the informal sector of waste collectors. Your Company's waste recycling programme, 'WOW – Well Being Out of Waste', enables the creation of a clean & green environment and promotes sustainable livelihoods for waste collectors. During the year, the programme continued to be executed in Bengaluru, Mysuru, Hyderabad, Coimbatore, Chennai, Delhi, major towns of Telangana and several districts of Andhra Pradesh. The quantum of dry waste collected during the

year was about 63,700 MT from over 1,500 wards. The programme has covered over 2.5 crore citizens in over 64 lakh households, 67 lakh school children and around 2,200 corporates since its inception. It has promoted sustainable livelihood for over 17,800 waste collectors by facilitating an effective collection system in collaboration with Municipal Corporations. The intervention has also created over 150 social entrepreneurs who are involved in optimising value capture from the collected dry waste. In addition to WOW, a separate community-driven programme on decentralised SWM, including closed loop Green Temple programme in collaboration with Swachh Bharat Mission, is operational in 33 districts.
[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:
☑ Assets

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:
☑ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

2201550000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.7) Explanation of financial figures

The financial metric refers to total assets of ITC. We anticipate negligible (i.e. 0%) of assets to be vulnerable to transition risks of climate change and less than 1% assets to be vulnerable to physical risks of climate change. This is a qualitative assessment. Climate change has a wider consequences ranging from extreme weather events to floods, droughts, extreme heat, extreme rainfall, rising sea levels, among others. If climate change is not addressed by reducing greenhouse gas emissions along with developing necessary mitigations, these impacts will be felt across the industry and across geographies. Entire plant, property and machinery assets of ITC are facing these risks, therefore, entire CAPEX under this category is reported here. This challenge will require rapid development of technology both in terms of efficiency and renewables. ITC's assets are built keeping this in mind. ITC currently sources 50% of its energy from renewables, seven years ahead of its 2030 target. This has been achieved through investments in renewable electricity assets (wind and solar) as well as investment in biomass boilers. For processes that consume fossil fuels, ITC has developed plans to switch to renewables, reducing such transition risk to nearly zero.

Water

(3.1.2.1) Financial metric

Select from:

☑ Assets

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

2201550000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.7) Explanation of financial figures

The financial metric refers to total assets of ITC. We anticipate negligible (i.e. 0%) of assets to be vulnerable to transition risks of water and less than 1% assets to be vulnerable to physical risks of water. This is a qualitative assessment. Water risks exists in India including both drought as well as floods. Increased usage of groundwater is leading to lowering of groundwater table which has been identified by Central Ground Water Authority (CGWA). Climate change is further exacerbating this risks. If unaddressed, these impacts will be felt across India. Therefore, the financial figures are the entire ITC's CAPEX which will be impacted by this risk.
[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

India

☑ Ganges - Brahmaputra

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

11

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ 11-20%

(3.2.11) Please explain

-% Company-wide facilities this represents number of facilities in the river basin exposed to water risks that could generate a substantive change/ total number of Company facilities -% Company's total global revenue that could be affected Sales/Value of production in the Unit/Total Gross Revenue from Sale of Products and Services of the Company -ITC defines a facility as one or more manufacturing units/ hotels/ officers/ warehouses, located within the same compound/ sharing close geographical proximity (

Row 2

(3.2.1) Country/Area & River basin

India

☑ Indus

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

-% Company-wide facilities this represents number of facilities in the river basin exposed to water risks that could generate a substantive change/ total number of Company facilities -% Company's total global revenue that could be affected Sales/Value of production in the Unit/Total Gross Revenue from Sale of Products and Services of the Company -ITC defines a facility as one or more manufacturing units/ hotels/ officers/ warehouses, located within the same compound/ sharing close geographical proximity (

Row 3

(3.2.1) Country/Area & River basin

India

☑ Godavari

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

-% Company-wide facilities this represents number of facilities in the river basin exposed to water risks that could generate a substantive change/ total number of Company facilities -% Company's total global revenue that could be affected Sales/Value of production in the Unit/Total Gross Revenue from Sale of Products and Services of the Company -ITC defines a facility as one or more manufacturing units/ hotels/ officers/ warehouses, located within the same compound/ sharing close geographical proximity (

Row 4

(3.2.1) Country/Area & River basin

India

☑ Krishna

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

-% Company-wide facilities this represents number of facilities in the river basin exposed to water risks that could generate a substantive change/ total number of Company facilities -% Company's total global revenue that could be affected Sales/Value of production in the Unit/Total Gross Revenue from Sale of Products and Services of the Company -ITC defines a facility as one or more manufacturing units/ hotels/ officers/ warehouses, located within the same compound/ sharing close geographical proximity (

Row 5

(3.2.1) Country/Area & River basin

India

☑ Cauvery River

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

-% Company-wide facilities this represents number of facilities in the river basin exposed to water risks that could generate a substantive change/ total number of Company facilities -% Company's total global revenue that could be affected Sales/Value of production in the Unit/Total Gross Revenue from Sale of Products and Services of the Company -ITC defines a facility as one or more manufacturing units/ hotels/ officers/ warehouses, located within the same compound/ sharing close geographical proximity (

Row 6

(3.2.1) Country/Area & River basin

India

☑ Other, please specify **:**East flowing Rivers between Pennar and Kanyakumari

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

-% Company-wide facilities this represents number of facilities in the river basin exposed to water risks that could generate a substantive change/ total number of Company facilities -% Company's total global revenue that could be affected Sales/Value of production in the Unit/Total Gross Revenue from Sale of Products and Services of the Company -ITC defines a facility as one or more manufacturing units/ hotels/ officers/ warehouses, located within the same compound/ sharing close geographical proximity (

Row 7

(3.2.1) Country/Area & River basin

India

☑ Other, please specify **:**East flowing Rivers between Mahanadi and Pennar

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

3

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ 11-20%

(3.2.11) Please explain

-% Company-wide facilities this represents number of facilities in the river basin exposed to water risks that could generate a substantive change/ total number of Company facilities -% Company's total global revenue that could be affected Sales/Value of production in the Unit/Total Gross Revenue from Sale of Products and Services of the Company -ITC defines a facility as one or more manufacturing units/ hotels/ officers/ warehouses, located within the same compound/ sharing close geographical proximity (

Row 8

(3.2.1) Country/Area & River basin

India

☑ Other, please specify **:**West flowing rivers from Tapi to Tadri

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ Less than 1%

(3.2.11) Please explain

-% Company-wide facilities this represents number of facilities in the river basin exposed to water risks that could generate a substantive change/ total number of Company facilities -% Company's total global revenue that could be affected Sales/Value of production in the Unit/Total Gross Revenue from Sale of Products and Services of the Company -ITC defines a facility as one or more manufacturing units/ hotels/ officers/ warehouses, located within the same compound/ sharing close geographical proximity (
[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Comment
	Select from: ☑ No	*ITC was not subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violation*

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☑ No, but we anticipate being regulated in the next three years

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

Earlier, India had a Clean Energy Cess on Coal. With the introduction of the Goods and Service Tax (GST) in India in 2017, the Clean Energy Cess was abolished by the Taxation Laws Amendment Act, 2017 and a new cess on coal called the GST Compensation Cess, was put in its place at the same rate of INR 400 per tonne. Therefore, under the current regulatory regime, this works like an implicit carbon price/carbon tax impacting energy intensive sectors like paper. In future, to meet India's enhanced commitments made at COP26, there could be an introduction of higher carbon taxation on select energy intensive industries and/or products like paper manufacturing in order to incentivize energy efficient production.India has also taken Net Zero by 2070 commitment in that direction, and in this context, Government of India is also developing carbon market to reduce emissions and to pursue a low carbon path more vigorously, as most of the economic sectors are still developing (or yet to develop). In this regard, Ministry of Environment, Forest and Climate Change (MoEFCC) entrusted this important task to Bureau of Energy Efficiency (BEE) for implementation. BEE has prepared a draft blueprint on National Carbon Market to understand the present infrastructure and how carbon markets have been operating, as well as examine the projected view of an independent National Carbon Market. Accordingly, ITC's Paper Business, which accounts for 85%

of ITC's total energy consumption, has implemented several initiatives including investments in a green boiler, soda recovery boilers, high pressure &; efficiency circulating fluidized bed boiler, solar &; wind energy and increased usage of bio-fuel. Accordingly, the current energy consumption pattern at these Units signifies their capability of exceeding the energy efficiency target fixed under the PAT scheme. The Bhadrachalam Unit is the first pulp &; paper plant and the second in the country overall, to be rated GreenCo Platinum by CII, as part of Green Company rating system. Overall, ITC is pursuing a low carbon growth strategy through extensive decarbonisation programmes across its value chain. These include increasing the share of renewable energy, continuous reduction of specific energy, construction of green buildings, greening logistics and optimising 'distance-to-market', and promoting regenerative agriculture practices in agri value chains. ITC has adopted 2030 targets for enhancing the share of renewable energy usage to 50% of total energy consumption, and meeting 100% of purchased grid electricity requirements from renewable sources by 2030.In order to realise the carbon market opportunity, ITC is targeting to sustain and enhance carbon sequestration by expanding forestry projects on wastelands through ITC's Social and Farm Forestry programmes and other such initiatives to over 1.5 million acres by 2030.

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized
Water	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

☑ Participation in carbon market

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Upstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ India

(3.6.1.8) Organization specific description

ITC has large-scale Social and Farm Forestry programme primarily driven by its Paper Business. This programme was started for promoting sustainable forests management with practices in the value chain, and securing the supply of pulpwood for its paper mills. This programme sequesters carbon from the atmosphere and stores it, thereby creating negative emissions. This programme has sequestered 5,670 kilo tonnes of CO2 in FY 2023-24 which was assured by KPMG Assurance and Consulting Services LLP to reasonable level. Apart from sequestering carbon, this programme also provides significant other environmental benefits such as improving productivity of wasteland at the same time several social benefits such as de-risking poor rural households by diversifying farm portfolios through promotion of tree-based farming. With the ongoing rise in corporate Net Zero commitments, the Taskforce on Scaling Voluntary Carbon Markets (TSVCM), sponsored by the Institute of International Finance (IIF) with knowledge support from McKinsey, estimates that demand for carbon credits could increase by a factor of 15 or more by 2030 and by a factor of up to 100 by 2050. Overall, the market for carbon credits could be worth upward of 50 billion in 2030. In addition, India is also developing its own carbon market spearheaded by Bureau of Energy Efficiency (BEE). Once operationalized, this market can also offer opportunity to sell carbon credits from ITC's afforestation programme.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues through access to new and emerging markets

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☑ Medium

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Anticipated effect: Positive impact through additional stream of potential cashflows via sale of carbon credits, a new market for ITC considering current business portfolio. ITC has large-scale Social and Farm Forestry programme primarily driven by its Paper Business. This programme was started for promoting sustainable forests management with practices in the value chain, and securing the supply of pulpwood for its paper mills. This programme sequesters carbon from the atmosphere and stores it, thereby creating negative emissions. This programme has sequestered 5,670 kilo tonnes of CO2 in FY 2023-24 which was assured by KPMG Assurance and Consulting Services LLP to reasonable level. Apart from sequestering carbon, this programme also provides significant other environmental benefits such as improving productivity of wasteland at the same time several social benefits such as de-risking poor rural households by diversifying farm portfolios through promotion of tree-based farming. India has also taken Net Zero by 2070 commitment in that direction, and in this context, Government of India is also developing carbon market to reduce emissions and to pursue a low carbon path more vigorously, as most of the economic sectors are still developing (or yet to develop). In this regard, Ministry of Environment, Forest and Climate Change (MoEFCC) entrusted this important task to Bureau of Energy Efficiency (BEE) for implementation. BEE has initiated the process for developing National Carbon Market. With the ongoing rise in corporate Net Zero commitments, the Taskforce on Scaling Voluntary Carbon Markets (TSVCM), sponsored by the Institute of International Finance (IIF) with knowledge support from McKinsey, estimates that demand for carbon credits could increase by a factor of 15 or more by 2030 and by a factor of up to 100 by 2050. Overall, the market for carbon credits could be worth upward of 50 billion in 2030. In addition, India is also developing its own carbon market spearheaded by Bureau of Energy Efficiency (BEE). Once operationalized, this market can also offer opportunity to sell carbon credits from ITC's social and farm forestry programme.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

399180000

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

2463120000

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

2268064000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

15876450000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

15120425000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

105842980000

(3.6.1.23) Explanation of financial effect figures

The above is estimated as the product of total GHG removals from ITC's Social and Farm Forestry programme with approximate price of a carbon credit. Total amount of GHG removals from ITC's Social and Farm Forestry programme in 2023-24 is 5,670 kilo tonnes of CO2. This figure is assured by KPMG Assuance and Consulting Services LLP. It is also assumed that benefits from this project will be equally (50:50) distributed between ITC and farmers. Price of carbon credit is expected to vary significantly over short-, medium- and long-term. For the short-term, average price of voluntary carbon credit available on the exchange (https://carboncredits.com/carbon-prices-today/) for the year 2023 was taken. During the year, minimum price was USD 0.88 to maximum price was USD 5.43. For the medium-term, price of carbon credit is estimated to between USD 5 to USD 35 as per the "Future Size of the Voluntary Carbon Market" report published by Trove Research. The Taskforce on Scaling Voluntary Carbon Markets (TSVCM), sponsored by the Institute of International Finance (IIF) with knowledge support from McKinsey, estimates that demand for carbon credits could increase by a factor of 15 or more by 2030 and by a factor of up to 100 by 2050. Price of carbon credit would also increase by the same factor based on demand supply gap. Hence, the long-term price was made proportional to this increase in market size. In addition,

India is also developing its own carbon market spearheaded by Bureau of Energy Efficiency (BEE). Once operationalized, this market can also offer opportunity to sell carbon credits from ITC's social and farm forestry programme. However, no estimates are available on the carbon price in this market and hence, it has been ignored for the time being. Exchange rate is assumed to be 80 INR/USD for calculations.

(3.6.1.24) Cost to realize opportunity

17100000

(3.6.1.25) Explanation of cost calculation

With the ongoing rise in corporate Net Zero commitments, the Taskforce on Scaling Voluntary Carbon Markets (TSVCM), sponsored by the Institute of International Finance (IIF) with knowledge support from McKinsey, estimates that demand for carbon credits could increase by a factor of 15 or more by 2030 and by a factor of up to 100 by 2050. Overall, the market for carbon credits could be worth upward of 50 billion in 2030. ITC is pioneering afforestation initiative through its Forestry programmes greened over 90,000 acres during the year. Together, with ITC's Farm Forestry programme this initiative has greened over 1 Million acres till date. Therefore, ITC is well positioned to leverage the carbon market opportunity by virtue of its large-scale forestry programmes. In order to realise this opportunity, ITC is targeting to sustain and enhance carbon sequestration by expanding forestry projects on wastelands through ITC's Social and Farm Forestry programmes and other such initiatives to over 1.5 million acres by 2030. Further, fast growing, high yielding and disease resistant hybrid clones and saplings of eucalyptus pulpwood developed by ITC deliver significantly higher productivity vis-a-vis earlier clones. The clones have been developed to grow under varying ecological conditions, thereby building resilience and contributing towards increasing income for the farming community. Besides enhancing farm level employment, generating incomes and increasing green cover, this large-scale initiative also contributes meaningfully to India's target to create additional carbon sinks for tackling climate change. ITC also supports the adoption of carbon market in India that will benefit afforestation and tree-based farming practices. ITC is also participating in the consultations held by Government for developing carbon markets in India. Cost: The reported cost includes the annual expense for 2023-24 on Social Forestry Programme. This includes cost of clones and saplings, training and extension services provided to farmers for promotion of climate resilient practices including tree-based farming, soil health management and intercropping etc.

(3.6.1.26) Strategy to realize opportunity

ITC is pioneering afforestation initiative through its Forestry programmes greened over 90,000 acres during the year. Together, with ITC's Farm Forestry programme this initiative has greened over 1 Million acres till date. Therefore, ITC is well positioned to leverage the carbon market opportunity by virtue of its large-scale forestry programmes. In order to realise this opportunity, ITC is targeting to sustain and enhance carbon sequestration by expanding forestry projects on wastelands through ITC's Social and Farm Forestry programmes and other such initiatives to over 1.5 million acres by 2030. Further, fast growing, high yielding and disease resistant hybrid clones and saplings of eucalyptus pulpwood developed by ITC deliver significantly higher productivity vis-a-vis earlier clones. The clones have been developed to grow under varying ecological conditions, thereby building resilience and contributing towards increasing income for the farming community. Besides enhancing farm level employment, generating incomes and increasing green cover, this large-scale initiative also contributes meaningfully to India's target to create additional carbon sinks for tackling climate change. ITC also supports the adoption of carbon market in India that will benefit afforestation and tree-based farming practices. ITC is also participating in the consultations held by Government for developing carbon markets in India. With ongoing focus on climate change including corporate Net Zero commitments, this opportunity is significant. Taskforce on Scaling Voluntary Carbon Markets (TSVCM), sponsored by the Institute of International Finance (IIF)

with knowledge support from McKinsey, estimates that demand for carbon credits could increase by a factor of 15 or more by 2030 and by a factor of up to 100 by 2050. Overall, the market for carbon credits could be worth upward of 50 billion in 2030.

Water

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Reduced water usage and consumption

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ India

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☑ Indus

☑ Krishna

☑ Godavari

☑ Penner River

☑ Cauvery River

☑ Ganges - Brahmaputra

☑ Mahanadi River (Mahahadi)

☑ Other, please specify **:Tadri, East flowing Rivers between Pennar and Kanyakumari, West flowing rivers from Tapti to Tadri**

☑ Tapti River

(3.6.1.8) Organization specific description

Many ITC Units are located in high water stress catchments (groundwater/ surface water), where in the immediate/ medium term, water availability could be a significant challenge. Therefore, by optimizing water use in the operations by maximizing recycle/ reuse of process water to the extent possible and by arresting water wastages (major and minor), retrofitting equipment and systems, our facilities are able to attain continual improvement of water efficiency in operations, which would help in reducing our dependency on freshwater withdrawals from already water stressed catchments e.g. paper mills at Bhadrachalam (BCM) and Tribeni accounted for 99% of ITC's total treated wastewater discharged outside the premises.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☑ Medium

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Anticipated effect: Anticipated reduction opex through water savings achieved in line with ITC's target of reducing specific water consumption by 40% by 2030. The indicative financial impact refers to the capex and opex cost undertaken in the three of our Paperboards division factories, which account for 89% of ITC's annual water withdrawal in the reporting year. CAPEX includes investments in rain water harvesting, water saver nozzles, auto controls, ETP Scada, TDS Reduction of RO, plant upgradation, Ultrasonic portable water flowmeter etc. OPEX includes effluent treatment costs, operation & maintenance of ETP, WTP, RO Plant, repairs, water related payroll, water cess etc.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

29758000

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

63435000

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

103188000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

219964000

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

160514000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

342166000

(3.6.1.23) Explanation of financial effect figures

While investments in water savings, aims to reduce the risks of impact from reduced water availability, it also helps in reducing the costs. The opportunity is currently estimated only from the reduction in costs associated with water from the water efficiency improvement activities. Estimation has focused on three Units of ITC's Paperboards Business, i.e. Bhadrachalam, Tribeni and Kovai, that accounts for 89% of ITC's total water withdrawal. ITC's S2.0 target was taken as a basis for arriving the estimation. This reduction in water consumption (based on specific water consumption targets) is multiplied with the total water cost. For the short-term, actual reduction in water consumption achieved by FY2023-24 was used. For medium-term, it is assumed that S2.0 target on reduction in water consumption will be achieved. (40% reduction) And for the long-term, it is assumed that an additional 10% reduction (above the target) is achieved.

(3.6.1.24) Cost to realize opportunity

27791000

(3.6.1.25) Explanation of cost calculation

The indicative financial impact refers to the capex and opex cost undertaken in the three of our Paperboards division factories, which account for 89% of ITC's annual water withdrawal in the reporting year. CAPEX includes investments in rain water harvesting, water saver nozzles, auto controls, ETP Scada, TDS Reduction of RO, plant upgradation, Ultrasonic portable water flowmeter etc. OPEX includes effluent treatment costs, operation & maintenance of ETP, WTP, RO Plant, repairs, water related payroll, water cess etc.

(3.6.1.26) Strategy to realize opportunity

Many ITC Units are located in high water stress catchments (groundwater/ surface water), where in the immediate/ medium term, water availability could be a significant challenge. Therefore, by optimizing water use in the operations by maximizing recycle/ reuse of process water to the extent possible and by arresting water wastages (major and minor), retrofitting equipment and systems, our facilities are able to attain continual improvement of water efficiency in operations, which would help in reducing our dependency on freshwater withdrawals from already water stressed catchments.
[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:
☑ CAPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

7850000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ 21-30%

(3.6.2.4) Explanation of financial figures

Specific Capex for 2023-24, as reported in ITC's Report and Accounts 2024, which include investments in the areas of renewable energy, green buildings, energy efficient equipment, pollution control equipment, water management and treatment system (including rain water harvesting) etc. has been reported here. The above includes an integrated amount for both climate and water combined. While ITC has been making significant investment in product innovation, development of new green infrastructure and procurement of efficient new equipment, ITC is tracking only its investment in energy efficiency and renewable energy that not only reduces its greenhouse gas emissions but also water use (both direct and indirect). For example, ITC's investment in renewable energy assets helps source this electricity to its factories, Hotels and offices. This helps in avoiding grid electricity which is primarily based from thermal sources emitting significant greenhouse gas emissions. With investment over the years, ITC's investment is renewable electricity assets is over 200MW. ITC is also aiming to develop systems to track other investments aligned to Net Zero including product innovations, infrastructure development and other procurements.

Water

(3.6.2.1) Financial metric

Select from:

☑ CAPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

7850000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ 21-30%

(3.6.2.4) Explanation of financial figures

Specific Capex for 2023-24, as reported in ITC's Report and Accounts 2024, which include investments in the areas of renewable energy, green buildings, energy efficient equipment, pollution control equipment, water management and treatment system (including rain water harvesting) etc. has been reported here. The above includes an integrated amount for both climate and water combined. While ITC has been making significant investment in product innovation, development of new green infrastructure and procurement of efficient new equipment, ITC is tracking only its investment in energy efficiency and renewable energy that not only reduces its greenhouse gas emissions but also water use (both direct and indirect). For example, ITC's investment in renewable energy assets helps source this electricity to its factories, Hotels and offices. This helps in avoiding grid electricity which is primarily based from thermal sources emitting significant greenhouse gas emissions. With investment over the years, ITC's investment is renewable electricity assets is over 200MW. ITC is also aiming to develop systems to track other investments aligned to Net Zero including product innovations, infrastructure development and other procurements.
[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☑ More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☑ Executive directors or equivalent

☑ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☑ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

ITC's Policy is: (a) the Board shall have an optimum combination of Executive, Non-Executive and Independent Directors. Such combination shall also comply with all the applicable statutory requirements with regard to the composition and diversity of the Board. The Committee shall identify persons who are qualified to be appointed as Directors, based on the criteria formulated for determining qualifications, positive attributes and independence of Directors (including Independent Directors), and recommend such appointments to the Board; (b) the Board shall have balance of skills, competencies, experience and diversity of perspectives appropriate to the Company. For this purpose, diversity shall be considered from a number of aspects including, but not limited to, educational & cultural background, nature of professional, administrative & industry experience, skills, knowledge, and gender representation; (c) for appointment as a Director on the Board, no person

shall be discriminated based, inter alia, on the grounds of age, gender, gender identity, marital status, caste, race, colour, religion, ethnicity, sexual orientation, or any other personal or physical traits; (d) gender is a significant contributor to diversity of perspectives. Inclusion of women with the right skills and experience offers the opportunity to enrich the quality of discourse in the Boardroom. _____ Refer Page 1 and 2 of the enclosed policy for the contents.

(4.1.6) Attach the policy (optional)

4.1_policy-on-board-diversity.pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board chair
☑ Director on board
☑ Chief Executive Officer (CEO)
☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:
☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply
☑ Board Terms of Reference
☑ Board mandate

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:
☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply
☑ Reviewing and guiding annual budgets
☑ Overseeing and guiding scenario analysis
☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Approving corporate policies and/or commitments
☑ Monitoring the implementation of the business strategy
☑ Overseeing reporting, audit, and verification processes
☑ Monitoring the implementation of a climate transition plan
☑ Overseeing and guiding the development of a business strategy
☑ Overseeing and guiding public policy engagement
☑ Overseeing and guiding public policy engagement
☑ Reviewing and guiding innovation/R&D priorities
☑ Approving and/or overseeing employee incentives
☑ Overseeing and guiding major capital expenditures

☑ Overseeing and guiding acquisitions, mergers, and divestitures

☑ Monitoring supplier compliance with organizational requirements

☑ Monitoring compliance with corporate policies and/or commitments

☑ Overseeing and guiding the development of a climate transition plan

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

The Chairman is the Chief Executive of the Company and Board chair. He also heads (as Chair) to the Corporate Management Committee (CMC), CSR & Sustainability Committee, Risk Management Committee (RMC), among others. Primary role of Chairman, as Chair to the above committees, is to provide leadership and strategic directions. Responsibility of CSR & Sustainability Committee is to review, monitor and provide strategic direction to Company's CSR and sustainability practices. This include reviewing performance of programmes such as Sustainable agriculture programmes, watershed management programme etc. and approving corresponding budget. He is also a member of the The Nomination and Remuneration Committee of the Board, that evaluates the sustainability performance of the Company for sustainability-related incentives for senior management. Responsibility of CMC is to provide strategic management. Committee reviews and approves investment plans including those aimed at climate targets. In addition, significant investment (of INR 2 Billions) plans for achieving these targets are also reviewed and approved by the Board. For example, the High-Pressure Soda Recovery Boiler and turbo-generator system at Bhadrachalam paper mill aimed at reducing coal consumption was earlier approved by the Board. Responsibility of RMC is to provide strategic risk management framework and review of risk mitigation strategies including prioritisation and mitigation plan. RMC has also reviewed the work on physical risk and transition risk for various scenarios (SSP1 – 2.6 (1.8C), SSP2-4.5 (2.7C) & SSP5-8.5 (4.4C)) and time horizons. In addition, adaptation measures for the climate risks identified from above studies are planned and being deployed by respective businesses. These planned actions become the part of their annual business plans which is presented to the CMC for approval. In addition, ITC's SR 2024 and BRSR 2024 covering approach and performance was also approved.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board chair

☑ Director on board

☑ Chief Executive Officer (CEO)

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board Terms of Reference

☑ Board mandate

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets

☑ Overseeing and guiding scenario analysis

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving corporate policies and/or commitments

☑ Monitoring the implementation of the business strategy

☑ Overseeing reporting, audit, and verification processes

☑ Monitoring the implementation of a climate transition plan

☑ Overseeing and guiding the development of a business strategy

☑ Overseeing and guiding acquisitions, mergers, and divestitures

☑ Monitoring supplier compliance with organizational requirements

☑ Monitoring compliance with corporate policies and/or commitments

☑ Overseeing and guiding the development of a climate transition plan

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

☑ Overseeing and guiding public policy engagement

☑ Overseeing and guiding public policy engagement

☑ Reviewing and guiding innovation/R&D priorities

☑ Approving and/or overseeing employee incentives

☑ Overseeing and guiding major capital expenditures

(4.1.2.7) Please explain

The Chairman is the Chief Executive of the Company. He is the Chairman of the Board and the CMC, and also presides over General Meetings of Shareholders. His primary role is to provide leadership to the Board and the CMC for realising Company goals in accordance with the charter approved by the Board. The Annual operating plans & budgets and periodic review of the Company's businesses are also tabled for the Board's approval / periodic review. ITC has adopted 2030 targets for achieving 40% reduction in specific water consumption (2018-19 baseline), creation of rainwater harvesting potential equivalent to over 5 times the net water consumption, certification of all sites in high water stressed areas as per the international water stewardship standard by Alliance for Water Stewardship (AWS) by 2035, demand side management interventions in agriculture enabling savings of 2,000 million kilolitres, creating a watershed area of 2,200,000 acres, 50,000 storage structures and 60 million kl water storage potential. Investment plans for achieving these targets are also reviewed and approved by the Board. In 2023-24, ITC's Sustainability & Integrated Report 2024 and Business Responsibility and Sustainability Report 2024 covering the company's approach and performance on water related aspects, like previous years, were also approved by the Board. In 2023-24, the planned investments of INR 6380 lakhs for watershed development (soil and moisture conservation) programmes (both supply side and demand side water management initiatives) and INR 9480 lakhs for promoting improved agriculture practices were also reviewed by the Chairman, through his role in the CSR & Sustainability Committee. The water stewardship actions laid out in the CSR Action Plan are directly correlated to the water-related risks and opportunities identified by the Company.

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board chair

☑ Director on board

☑ Chief Executive Officer (CEO)

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board Terms of Reference

☑ Board mandate

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets

☑ Overseeing and guiding scenario analysis

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving corporate policies and/or commitments

☑ Monitoring the implementation of a climate transition plan

☑ Overseeing and guiding the development of a business strategy

☑ Overseeing and guiding acquisitions, mergers, and divestitures

☑ Monitoring supplier compliance with organizational requirements

☑ Monitoring compliance with corporate policies and/or commitments

☑ Overseeing and guiding the development of a climate transition plan

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

☑ Reviewing and guiding innovation/R&D priorities

☑ Approving and/or overseeing employee incentives

☑ Overseeing and guiding major capital expenditures

☑ Monitoring the implementation of the business strategy

☑ Overseeing reporting, audit, and verification processes

(4.1.2.7) Please explain

ITC is committed to conducting its operations in a manner that protects, conserves and enriches biodiversity, in line with the Board-approved Policy on Biodiversity Conservation. It is the responsibility of the Divisional / SBU Chief Executives through members of the respective Management Committees, and Corporate Head for Social Investments to ensure progressive implementation of the Policy and its communication to the employees. Compliance with the Policy is monitored and evaluated by the Sustainability Compliance Review Committee (SCRC) of the Corporate Management Committee (CMC), which is chaired by the CEO, who is also the director on board. The report of the SCRC is reviewed by the CMC every quarter. The CEO is the chair of the Corporate Management Committee (CMC), which formulates the Company's plans and organizational policies, systems & processes, reviews performance against approved plans. This includes nature related targets as a part of the Sustainability 2.0 goals that include: - Revive & sustain ecosystem services and products provided by nature, through adoption of nature-based solutions and biodiversity conservation covering 1 million acres by 2030 - Promote climate smart village approach in core Agri Business catchments covering 3 million acres by 2030. Investment plans for achieving these targets are also reviewed and approved by the Board. In 2023-24, ITC's Sustainability & Integrated Report 2024 and Business Responsibility and Sustainability Report 2024 covering the company's approach and performance on nature and biodiversity related aspects, like previous years, were also approved by the Board. In 2023-24, the planned investments of INR 6380 lakhs for watershed development (soil and moisture conservation) programmes (both supply side and demand side water management initiatives) and INR 9480 lakhs for promoting improved agriculture practices were also reviewed by the Chairman, through his role in the CSR & Sustainability Committee. The water stewardship actions laid out in the CSR Action Plan are directly correlated to the water-related risks and opportunities identified by the Company. The Corporate Management Committee (CMC) has constituted the Sustainability

Compliance Review Committee (SCRC), which presently comprises seven senior members of management, with its Chairman being a member of the CMC. The role of the Committee, inter alia, includes monitoring and evaluating compliance with the Sustainability Policies, including those on conservation of biodiversity, nature and deforestation, of the Company, and placing a quarterly report thereon for review by the CMC. The SCRC meets at least four times a year, to review the sustainability performance of the Company. The CSO provides progress report backs, including progress against nature-related targets, to the senior leadership at ITC.
[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:
☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply
☑ Consulting regularly with an internal, permanent, subject-expert working group
☑ Engaging regularly with external stakeholders and experts on environmental issues
☑ Integrating knowledge of environmental issues into board nominating process
☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Academic
☑ Postgraduate education (e.g., MSc/MA/PhD in environment and sustainability, climate science, environmental science, water resources management, forestry, etc.), please specify **:**Post graduation in Chemistry, and obtained an M. Phil in Life Sciences from the Jawaharlal Nehru University and a Masters in Development Finance. A Masters in Development Planning and Project Management from the University of Bradford, UK

Experience
☑ Executive-level experience in a role focused on environmental issues

☑ Management-level experience in a role focused on environmental issues
☑ Experience in an academic role focused on environmental issues
☑ Active member of an environmental committee or organization

Water

(4.2.1) Board-level competency on this environmental issue

Select from:
☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply
☑ Consulting regularly with an internal, permanent, subject-expert working group
☑ Engaging regularly with external stakeholders and experts on environmental issues
☑ Integrating knowledge of environmental issues into board nominating process
☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Academic
☑ Postgraduate education (e.g., MSc/MA/PhD in environment and sustainability, climate science, environmental science, water resources management, forestry, etc.), please specify **:**Post graduation in Chemistry, and obtained an M. Phil in Life Sciences from the Jawaharlal Nehru University and a Masters in Development Finance. A Masters in Development Planning and Project Management from the University of Bradford, UK

Experience
☑ Executive-level experience in a role focused on environmental issues
☑ Management-level experience in a role focused on environmental issues
☑ Experience in an academic role focused on environmental issues
☑ Active member of an environmental committee or organization

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

The Chairman is the Chief Executive of the Company and Board chair. He also heads (as Chair) to the Corporate Management Committee (CMC), CSR & Sustainability Committee, Risk Management Committee (RMC), among others. Primary role of Chairman, as Chair to the above committees, is to provide leadership and strategic directions. Responsibility of CSR & Sustainability Committee is to review, monitor and provide strategic direction to Company's CSR and sustainability practices. This include reviewing performance of programmes such as Sustainable agriculture programmes, watershed management programme etc. and approving corresponding budget. He is also a member of the The Nomination and Remuneration Committee of the Board, that evaluates the sustainability performance of the Company for sustainability-related incentives for senior management. Responsibility of CMC is to provide strategic management. Committee reviews and approves investment plans including those aimed at climate targets. In addition, significant investment (of INR 2 Billions) plans for achieving these targets are also reviewed and approved by the Board. For example, the High-Pressure Soda Recovery Boiler and turbo-generator system at Bhadrachalam paper mill aimed at reducing coal consumption was earlier approved by the Board. Responsibility of RMC is to provide strategic risk management framework and review of risk mitigation strategies including prioritisation and mitigation plan. RMC has also reviewed the work on physical risk and transition risk for various scenarios (SSP1 – 2.6 (1.8C), SSP2-4.5 (2.7C) & SSP5-8.5 (4.4C)) and time horizons. In addition, adaptation measures for the climate risks identified from above studies are planned and being deployed by respective businesses. These planned actions become the part of their annual business plans which is presented to the CMC for approval. In addition, ITC's SR 2024 and BRSR 2024 covering approach and performance was also approved.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Managing annual budgets related to environmental issues

☑ Managing major capital and/or operational expenditures relating to environmental issues

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

The Chairman is the Chief Executive of the Company. He is the Chairman of the Board and the CMC, and also presides over General Meetings of Shareholders. His primary role is to provide leadership to the Board and the CMC for realising Company goals in accordance with the charter approved by the Board. The Annual operating plans & budgets and periodic review of the Company's businesses are also tabled for the Board's approval / periodic review. ITC has adopted 2030 targets for achieving 40% reduction in specific water consumption (2018-19 baseline), creation of rainwater harvesting potential equivalent to over 5 times the net water consumption, certification of all sites in high water stressed areas as per the international water stewardship standard by Alliance for Water Stewardship (AWS) by 2035, demand side management interventions in agriculture enabling savings of 2,000 million kilolitres, creating a watershed area of 2,200,000 acres, 50,000 storage structures and 60 million kl water storage potential. Investment plans for achieving these targets are also reviewed and approved by the Board. In 2023-24, ITC's Sustainability & Integrated Report 2024 and Business Responsibility and Sustainability Report 2024 covering the company's approach and performance on water related aspects, like previous years, were also approved by the Board. In 2023-24, the planned investments of INR 6380 lakhs for watershed development (soil and moisture conservation) programmes (both supply side and demand side water management initiatives) and INR 9480 lakhs for promoting improved agriculture practices were also reviewed by the Chairman, through his role in the CSR & Sustainability Committee. The water stewardship actions laid out in the CSR Action Plan are directly correlated to the water-related risks and opportunities identified by the Company.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

Strategy and financial planning

☑ Managing environmental reporting, audit, and verification processes

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

The CEO is the chair of the Corporate Management Committee (CMC), which formulates the Company's plans and organizational policies, systems & processes, reviews performance against approved plans. This includes nature related targets as a part of the Sustainability 2.0 goals that include: - Revive & sustain ecosystem services and products provided by nature, through adoption of nature-based solutions and biodiversity conservation covering 1 million acres by 2030 - Promote climate smart village approach in core Agri Business catchments covering 3 million acres by 2030. Investment plans for achieving these targets are also reviewed and approved by the Board. In 2023-24, ITC's Sustainability & Integrated Report 2024 and Business Responsibility and Sustainability Report 2024 covering the company's approach and performance on nature and biodiversity related aspects, like previous years, were also approved by the Board. In 2023-24, the planned investments of INR 6380 lakhs for watershed development (soil and moisture conservation) programmes (both supply side and demand side water management initiatives) and INR 9480 lakhs for promoting improved agriculture practices were also reviewed by the Chairman, through his role in the CSR & Sustainability Committee. The water stewardship actions laid out in the CSR Action Plan are directly correlated to the water-related risks and opportunities identified by the Company. The Corporate Management Committee (CMC) has constituted the Sustainability Compliance Review Committee (SCRC), which presently comprises seven senior members of management, with its Chairman being a member of the CMC. The role of the Committee, inter alia, includes monitoring and evaluating compliance with the Sustainability Policies, including those on conservation of biodiversity, nature and deforestation, of the Company, and placing a quarterly report thereon for review by the CMC. The SCRC meets at least four times a year.
[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

10

(4.5.3) Please explain

As per ITC's Remuneration Policy, Remuneration is linked to stakeholder value creation, financially favorable business results and achievement of ESG objectives of the enterprise including climate change targets and plans. Long term incentives for senior management are also linked to the achievement of ITC's 2030 goals including those on climate change and water security including enhancing the share of renewable energy usage to 50% of total energy consumption, and meeting 100% of purchased grid electricity requirements from renewable sources and reducing specific energy and specific emissions by 30% and 50% respectively.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

10

(4.5.3) Please explain

Long term incentives for senior management are also linked to the achievement of ITC's 2030 goals including those on water security including achieving 40% reduction in specific water consumption (2018-19 baseline) and certification of all sites in high water stressed areas as per the international water stewardship standard by Alliance for Water Stewardship (AWS) by 2035. Performance is evaluated on both short term i.e. current year's performance and performance over three year period, as well as long-term, i.e. execution of strategy and direction for meeting long-term/2030 goals (ITC's 2030 Goals). Apart from fixed elements of remuneration and benefits / perquisites, the Chairman & Managing Director, Executive Directors, Key Managerial Personnel and Senior Management are eligible for Performance Bonus which is linked to their individual performance and the overall performance of the Company which also includes ESG milestones covering water stewardship related targets and plans.
[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Board Chair

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

☑ Organization performance against an environmental sustainability index

☑ Reduction in absolute emissions in line with net-zero target

Emission reduction

☑ Reduction in emissions intensity

☑ Increased share of renewable energy in total energy consumption

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)

(4.5.1.5) Further details of incentives

As per ITC's Remuneration Policy, Remuneration is linked to stakeholder value creation, financially favourable business results and achievement of ESG objectives of the enterprise including climate change targets and plans. Incentives for senior management will also be linked to the financial performance of the Business etc. including achievement of ITC's 2030 goals under Sustainability 2.0. This includes key KPI's on climate change for own factories, e.g. renewable energy, and for value chain, e.g. sustainable agriculture. ITC's 2030 also covers aspects such as water use efficiency, rainwater harvesting potential etc. Performance is evaluated on both short term i.e. current year's performance and performance over three year period, as well as long-term, i.e. execution of strategy and direction for meeting long-term/2030 goals (ITC's 2030 Goals). Apart from fixed elements of remuneration and benefits / perquisites, the Chairman & Managing Director, Executive Directors,

Key Managerial Personnel and Senior Management are eligible for Performance Bonus which is linked to their individual performance and the overall performance of the Company which also includes ESG milestones covering climate change related targets and plans. Remuneration of the Chairman & Managing Director, Executive Directors, Key Managerial Personnel and Senior Management is determined and recommended by the Nomination & Compensation Committee and approved by the Board. Remuneration of the Chairman & Managing Director and Executive Directors is also subject to the approval of the shareholders.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

ITC's Climate Change Targets for 2030 include enhancing the share of renewable energy usage to 50% of total energy consumption, meeting 100% of purchased grid electricity requirements from renewable sources, reducing specific energy by 30% and specific GHG emissions by 50% (2018-19 baseline), and sustain and enhance carbon sequestration by expanding forestry projects on wastelands through ITC's Social and Farm Forestry programme and other such initiatives. In addition, there are several initiatives that will reduce our value chain footprint. For example, regenerative and climate smart agriculture programmes aims to reduce agri-value chain carbon footprint by improving yield, optimising agro-chemical management etc.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Board Chair

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

☑ Organization performance against an environmental sustainability index

☑ Reduction in absolute emissions in line with net-zero target

Resource use and efficiency

☑ Reduction of water withdrawals – direct operations

☑ Improvements in water efficiency – direct operations

☑ Reduction in water consumption volumes – direct operations

☑ Improvements in emissions data, reporting, and third-party verification

☑ Improvements in water accounting, reporting, and third-party verification

☑ Improvements in water efficiency – upstream value chain (excluding direct operations)

☑ Improvements in water efficiency – downstream value chain (excluding direct operations)

☑ Reduction of water withdrawal and/or consumption volumes – upstream value chain (excluding direct operations)

☑ Reduction of water withdrawal and/or consumption volumes – downstream value chain (excluding direct operations)

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)

(4.5.1.5) Further details of incentives

Long term incentives for senior management are also linked to the achievement of ITC's 2030 goals including those on water security: achieving 40% reduction in specific water consumption (2018-19 baseline), creation of rainwater harvesting potential equivalent to over 5 times the net water consumption, certification of all sites in high water stressed areas as per AWS by 2035, demand side management interventions in agriculture enabling savings of 2,000 million kilolitres, creating a watershed area of 2,200,000 acres, 50,000 storage structures and 60 million kl water storage potential. Performance is evaluated on both short term i.e. current year's performance and performance over three year period, as well as long-term, i.e. execution of strategy and direction for meeting long-term/2030 goals (ITC's 2030 Goals). Achievement of.sustainability goals including water stewardship carries a weightage of 10% in the long term incentives. Apart from fixed elements of remuneration and benefits / perquisites, the Chairman & Managing Director, Executive Directors, Key Managerial Personnel and Senior Management are eligible for Performance Bonus which is linked to their individual performance and overall performance of Company which also includes ESG milestones covering water stewardship related targets and plans. Achievement of sustainability goals including water stewardship carries a weightage of 10% in the annual performance bonus of senior management across ITC Businesses.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

These incentives are linked to the achievement of ITC's 2030 goals including those on water security: achieving 40% reduction in specific water consumption (2018-19 baseline), creation of rainwater harvesting potential equivalent to over 5 times the net water consumption, certification of all sites in high water stressed areas as

per AWS by 2035, demand side management interventions in agriculture enabling savings of 2,000 million kilolitres, creating a watershed area of 2,200,000 acres, 50,000 storage structures and 60 million kl water storage potential.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Other C-Suite Officer, please specify :Chief executives of each Businesses

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

☑ Bonus – set figure

☑ Salary increase

☑ Shares

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

☑ Organization performance against an environmental sustainability index

☑ Reduction in absolute emissions in line with net-zero target

Emission reduction

☑ Implementation of an emissions reduction initiative

☑ Reduction in emissions intensity

☑ Increased share of renewable energy in total energy consumption

Resource use and efficiency

☑ Reduction of water withdrawals – direct operations

☑ Improvements in water efficiency – direct operations

☑ Energy efficiency improvement

☑ Reduction in total energy consumption

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

As per ITC's Remuneration Policy, Remuneration is linked to stakeholder value creation, financially favourable business results and achievement of ESG objectives of the enterprise including climate change targets and plans. Incentives for senior management will also be linked to the financial performance of the Business etc. including achievement of ITC's 2030 goals under Sustainability 2.0. This includes key KPI's on climate change for own factories, e.g. renewable energy, and for value chain, e.g. sustainable agriculture. ITC's 2030 also covers aspects such as water use efficiency, rainwater harvesting potential etc. Performance is evaluated on both short term performance, i.e. current year's performance and performance over three year period, as well as long-term, i.e. execution of strategy and direction for meeting long-term/2030 goals (ITC's 2030 Goals). Apart from fixed elements of remuneration and benefits / perquisites, the Chairman & Managing Director, Executive Directors, Key Managerial Personnel and Senior Management are eligible for Performance Bonus which is linked to their individual performance and the overall performance of the Company which also includes ESG milestones covering climate change related targets and plans. Remuneration of the Chairman & Managing Director, Executive Directors, Key Managerial Personnel and Senior Management is determined and recommended by the Nomination & Compensation Committee and approved by the Board. Remuneration of the Chairman & Managing Director and Executive Directors is also subject to the approval of the shareholders.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

ITC's Sustainability 2.0 Goals are aligned to its approach on decarbonization and building resilience across value chain. ITC's Climate Change Targets for 2030 include enhancing the share of renewable energy usage to 50% of total energy consumption, meeting 100% of purchased grid electricity requirements from renewable sources, reducing specific energy by 30% and specific GHG emissions by 50% (2018-19 baseline), and sustain and enhance carbon sequestration by expanding forestry projects on wastelands through ITC's Social and Farm Forestry programme and other such initiatives. Each Business undertakes specific programmes/projects to reduce the footprint and overall performance is monitored. In addition, there are several initiatives that will reduce our value chain footprint. For example, regenerative and climate smart agriculture programmes aims to reduce agri-value chain carbon footprint by improving yield, optimising agro-chemical management etc.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Senior-mid management

☑ Management group

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

☑ Bonus – set figure

(4.5.1.3) Performance metrics

Emission reduction

☑ Implementation of an emissions reduction initiative

☑ Reduction in emissions intensity

☑ Increased share of renewable energy in total energy consumption

☑ Reduction in absolute emissions

Resource use and efficiency

☑ Improvements in emissions data, reporting, and third-party verification

☑ Reduction in total energy consumption

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

As per ITC's Remuneration Policy, Remuneration is linked to stakeholder value creation, financially favourable business results and achievement of ESG objectives of the enterprise including climate change targets and plans. Remuneration of Management Staff is business-specific and approved by the Corporate Management

Committee on the recommendation of the respective Business and Corporate Human Resources. Incentives of relevant managers are aligned to the ITC's strategic priorities and programmes including those on ITC's 2030 Goals under S2.0 based on their roles and responsibilities. Incentives of relevant managers include their variable Pay in the form of Annual Performance Bonus cognizes for the performance rating of the individual manager, the performance of the Business and the overall performance of the Company. The parameters for assessing performance include are quantitative achievements and qualitative achievements such as innovation management, compliance with internal policies, regulations and statutes, people development, environment, health and safety management and sustainability goals including climate change targets and plans. In addition, designated managers are also eligible to receive stock options. In addition to sustainability goals of Businesses being part of Business performance measures, remuneration of managers who are part of the Sustainability team is aligned to organization sustainability goals.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

ITC's Sustainability 2.0 Goals are aligned to its approach on decarbonization and building resilience across value chain. ITC's Climate Change Targets for 2030 include enhancing the share of renewable energy usage to 50% of total energy consumption, meeting 100% of purchased grid electricity requirements from renewable sources, reducing specific energy by 30% and specific GHG emissions by 50% (2018-19 baseline), and sustain and enhance carbon sequestration by expanding forestry projects on wastelands through ITC's Social and Farm Forestry programme and other such initiatives. Each Business undertakes specific programmes/projects to reduce the footprint and overall performance is monitored. In addition, there are several initiatives that will reduce our value chain footprint. For example, regenerative and climate smart agriculture programmes aims to reduce agri-value chain carbon footprint by improving yield, optimising agro-chemical management etc.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Other C-Suite Officer, please specify **:**Divisional / SBU Chief Executives ,

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

☑ Bonus – set figure

☑ Salary increase

☑ Shares

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

Resource use and efficiency

☑ Reduction of water withdrawals – direct operations

☑ Reduction in water consumption volumes – direct operations

☑ Improvements in water efficiency – direct operations

Pollution

☑ Improvements in wastewater quality – direct operations

Policies and commitments

☑ Increased access to workplace WASH – direct operations

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

ITC's operations, spread across the country, have dependency on continuous availability of water for continuous operation of its manufacturing units, and across multiple agri-value chains. Accordingly, ITC's approach endeavours to ensure water security for all stakeholders in its catchments. The performance indicators reported in column 2 are directly linked to our 2030 water goals which are part of ITC's strategic Sustainability 2.0 framework that has been integrated into the organisation's performance management and appraisal system for all employees. These goals include achieving 40% reduction in specific water consumption (2018-19 baseline), creation of rainwater harvesting potential equivalent to over 5 times the net water consumption, certification of all sites in high water stressed areas as per the international water stewardship standard by Alliance for Water Stewardship (AWS) by 2035 among others. Achievement of sustainability goals including water targets is linked to non-monetary incentives like recognition, rewards, career progression, training opportunities. The above has resulted in following achievements: 9 Units have achieved Alliance for Water Stewardship (AWS) Platinum Rating.

(4.5.1.6) How the position’s incentives contribute to the achievement of your environmental commitments and/or climate transition plan

These incentives are linked to the achievement of ITC's 2030 goals including those on water security: achieving 40% reduction in specific water consumption (2018-19 baseline), creation of rainwater harvesting potential equivalent to over 5 times the net water consumption, certification of all sites in high water stressed areas as per AWS by 2035, demand side management interventions in agriculture enabling savings of 2,000 million kilolitres, creating a watershed area of 2,200,000 acres, 50,000 storage structures and 60 million kl water storage potential.

Water

(4.5.1.1) Position entitled to monetary incentive

Senior-mid management

☑ Management group

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

☑ Bonus – set figure

(4.5.1.3) Performance metrics

Targets

☑ Achievement of environmental targets

Resource use and efficiency

☑ Reduction of water withdrawals – direct operations

☑ Reduction in water consumption volumes – direct operations

☑ Improvements in water efficiency – direct operations

☑ Improvements in water accounting, reporting, and third-party verification

Pollution

☑ Improvements in wastewater quality – direct operations

☑ Reduction of water pollution incidents

☑ Reduction or phase out of hazardous substances

☑ Increase in discharge treatment compliance and meeting regulatory requirements – direct operations

☑ Reduction/elimination of environmental incidents and/or environmental notices (notices of violation)

Policies and commitments

☑ Increased access to workplace WASH – direct operations

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

ITC's operations, spread across the country, have dependency on continuous availability of water for continuous operation of its manufacturing units, and across multiple agri-value chains. Accordingly, ITC's approach endeavours to ensure water security for all stakeholders in its catchments. The performance indicators reported in column 2 are directly linked to our 2030 water goals which are part of ITC's strategic Sustainability 2.0 framework that has been integrated into the organisation's performance management and appraisal system for all employees. These goals include achieving 40% reduction in specific water consumption (2018-19 baseline), creation of rainwater harvesting potential equivalent to over 5 times the net water consumption, certification of all sites in high water stressed areas as per the international water stewardship standard by Alliance for Water Stewardship (AWS) by 2035 among others. Achievement of sustainability goals including water targets is linked to non-monetary incentives like recognition, rewards, career progression, training opportunities. The above has resulted in following achievements: 9 Units have achieved Alliance for Water Stewardship (AWS) Platinum Rating.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

These incentives are linked to the achievement of ITC's 2030 goals including those on water security: achieving 40% reduction in specific water consumption (2018-19 baseline), creation of rainwater harvesting potential equivalent to over 5 times the net water consumption, certification of all sites in high water stressed areas as per AWS by 2035, demand side management interventions in agriculture enabling savings of 2,000 million kilolitres, creating a watershed area of 2,200,000 acres, 50,000 storage structures and 60 million kl water storage potential.
[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☑ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(4.6.1.4) Explain the coverage

Coverage As all our Businesses depend directly and indirectly on water, we have a company wide water policy (including supply chain partners).Additionally, all facilities which have adopted AWS Standard have Site level Water Stewardship Policies in place 2.Policy content as per ITC Policy on Resource Efficiency a)To identify, assess and manage environment related risks and opportunities (including those on water) and its associated impacts across the operations and value chain and suitably devise operational strategies for future proofing; b)To set targets for continual improvement (including on water), evaluate the performance against the targets through a set of key metrics for operations and report the progress to stakeholders; c)To achieve water security for stakeholders within the defined catchment areas of units located in water stress areas by following the principles of water stewardship d)To collaborate and disclose water stewardship outcomes to stakeholders; e)To encourage and work with supply chain members including farmers to improve water use efficiency in their operations; 3. As per Policy on Environment, Health and Safety; a)To enhance Environment (including Water), Health and Safety performance by setting objectives and targets and continually monitoring key performance indicators; b)To focus on an integrated water management approach that includes investing in water conservation measures, waste-water treatment and rainwater harvesting so as to continually red

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to a circular economy strategy
☑ Commitment to comply with regulations and mandatory standards
☑ Commitment to take environmental action beyond regulatory compliance
☑ Commitment to avoidance of negative impacts on threatened and protected species
☑ Commitment to stakeholder engagement and capacity building on environmental issues
☑ Commitment to implementation of nature-based solutions that support landscape restoration and long-term protection of natural ecosystems
☑ Commitment to engage in integrated, multi-stakeholder landscape (including river basin) initiatives to promote shared sustainability goals

Climate-specific commitments

☑ Other climate-related commitment, please specify **:**ITC's S2.0 Goals include commitment to reduce GHG emissions, water intensity, increase rainwater harvesting, among others. GHG reduction targets and renewable energy targets are ahead of the India's NDC commitments

Water-specific commitments

☑ Commitment to reduce water consumption volumes
☑ Commitment to reduce water withdrawal volumes
☑ Commitment to reduce or phase out hazardous substances
☑ Commitment to the conservation of freshwater ecosystems
☑ Commitment to water stewardship and/or collective action

☑ Commitment to control/reduce/eliminate water pollution
☑ Commitment to safely managed WASH in local communities

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply
☑ Yes, in line with the Paris Agreement
☑ Yes, in line with the Kunming-Montreal Global Biodiversity Framework
☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

(4.6.1.7) Public availability

Select from:
☑ Publicly available

(4.6.1.8) Attach the policy

4.6.1_Sustainability Policies_ITC.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:
☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply
☑ Alliance for Water Stewardship (AWS)
☑ Global Reporting Initiative (GRI) Community Member

☑ Task Force on Nature-related Financial Disclosures (TNFD)

☑ World Business Council for Sustainable Development (WBCSD)

☑ Other, please specify :IBBI- India Business & Biodiversity Initiative, India Plastic Pact

(4.10.3) Describe your organization's role within each framework or initiative

ITC is a member of the India Business and Biodiversity Initiative (IBBI), which is a multi-stakeholder initiative with leading Indian businesses making commitment for biodiversity conservation and sustainable resource use. As a member of the IBBI advisory group, ITC is actively involved in consultations and knowledge exchange on Biodiversity conservation and frameworks such as the TNFD.
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☑ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

☑ Paris Agreement

☑ Kunming-Montreal Global Biodiversity Framework

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

☑ Another global environmental treaty or policy goal, please specify :India Plastic Pact (based on Ellen MacArthur Foundation and WRAP, UK)

(4.11.4) Attach commitment or position statement

4.11_Supporting evidence.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☑ No

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

ITC's Board approved policies on Responsible Advocacy and Stakeholder Engagement lay down the philosophy, approach and processes for ensuring that all engagements are in line with ITC's values and overall approach to sustainability including climate change. Further, ITC has set company-wide 2030 Climate Targets, and there is a Board approved policy on Resource Efficiency that further spells out the organisational direction and approach on climate change. These Policies are implemented through appropriate Governance structures that include the Corporate & Divisional Management Committees, Sustainability Compliance Review Committee and CSR & Sustainability Committee of the Board. ITC has also submitted these commitments to the Ministry of Environment, Forest and Climate Change as a part of the India CEO Forum on Climate Change. _____ 4.11_Final Second India CEO Forum on Climate Change_page 19
4.11_Confirmation from TNFD on being Early adopter ITC Limited 4.11 _ITC Limited Sustainability Report 2024_Page 199
[Fixed row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Asia and Pacific

☑ Confederation of Indian Industries (CII)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

☑ Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

CII works to create and sustain an environment conducive to the growth of business, partnering business and government alike through training, advisory and consultative services. These services comprise capacity building and training programmes and workshops related to environment policies, management systems, management frameworks, performance assessment, sustainability reporting, stakeholder engagement, sustainability assurance, climate change, sustainable business portfolios and business model innovation. On climate change, CII supports the current policy framework in India. According to CII, the present policy instruments of Government of India to various low carbon technologies and strategies constitute one of the strongest responses to global climate change by any developing country. ITC's Chairman is the President of CII. He is the Chairman of the Advisory Council of the CII-ITC Centre of Excellence for Sustainable Development. Co-Chair of the CII Associations Council as well as the CII Membership Council, and a Member of the CII Economic Affairs Council. CII also established a Climate Change Council, that was created to strategize on implementation of the National Action Plan on Climate Change and to engage industry, policy makers and R&D institutes to formulate strategies to commit to accelerate deployment of clean energy technologies, build capacity to access and internalize cutting edge technologies. CII-ITC Centre of Excellence for Sustainable Development (CII-ITC CESD) looks at climate change as a strategic risk to business and

offers services related to reducing business's vulnerability to climate change via, climate change risk and opportunity assessment services, GHG inventorization, carbon neutrality services and sequestration study. CII-ITC CESD is the secretariat to the Climate Change Council, a high-level industry body convened by CII to spearhead climate policy advocacy. Working groups are constituted within the council to study, discuss and build consensus on key emerging issues on climate change, with outcomes being communicated through white papers and working group reports. ITC is also a founding member of The India Plastics Pact, a collaboration between WWF India and CII—anchored at the CII-ITC Centre of Excellence for Sustainable Development (CESD), and supported by WRAP, a global NGO based in the UK. We do not disclosure funding figures.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

☑ Kunming-Montreal Global Biodiversity Framework

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

☑ Yes

(4.12.1) Provide details on the information published about your organization’s response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

☑ In mainstream reports

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Governance

☑ Emission targets

☑ Emissions figures

☑ Risks & Opportunities

☑ Dependencies & Impacts

☑ Water accounting figures

☑ Water pollution indicators

(4.12.1.6) Page/section reference

1.Business Responsibility and Sustainability Report: I-LVI 2.Report of the Board of Directors & Management Discussion and Analysis: Page 47 3.SUSTAINABILITY 2.0: Page108 4.Building Climate Resilience: Page 110 5.Energy Conservation and Renewable Energy: page 110 6.GHG and Carbon Sequestration: Page 111 7.Towards Water Security for All: page 111 8.Pioneering the Green Building Movement in India: Page112 9.Enabling a Circular Economy: page 113 10.Biodiversity Management::Page 114

(4.12.1.7) Attach the relevant publication

4.12.1_ITC-Report-and-Accounts-2024.pdf

(4.12.1.8) Comment

1.The Business Responsibility & Sustainability Report (BRSR), as mandated by the Securities and Exchange Board of India (SEBI) for the year under review is annexed to the Report and Accounts. The BRSR maps the sustainability performance of the Company against the nine principles forming part of the National Guidelines on Responsible Business Conduct (NGRBC) issued by the Ministry of Corporate Affairs, Government of India. 2.The Company's Sustainability Report for FY 2023-24 is available in https://www.itcportal.com/sustainability/sustainability-integrated-report-2024/ITC-Sustainability-Integrated-Report-2024.pdf
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Annually

Water

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Annually
[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization’s scenario analysis.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA NZE 2050

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Liability

☑ Reputation

☑ Technology

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2018

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

☑ Global regulation

Macro and microeconomy

☑ Domestic growth

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

IEA NZE scenario with the principles of CBDR. Based on the principles of Common but differentiated responsibilities and respective capabilities (CBDR-RC) as outlined in the Paris Agreement, The Climate Equity Monitor (CEM) tool establishes remaining carbon budget and year by which a country must achieve net zero to align to the 1.5-degree pathway. For India, to be aligned to 1.5-degree trajectory, it must achieve Net-zero by 2074 as per the CEM tool. India has committed to be Net-Zero by 2070. India submitted its NDC as part of the Paris Climate Accords, and updated 2030 targets at COP26 that entails a 45% reduction in emission intensity, creating an additional carbon sink of 2.5-3 billion tonnes of CO2 and achieve 50% cumulative electric power installed capacity from non-fossil fuel-based energy resources. It also includes adaptation strategies covering National Mission for Sustainable Agriculture. National Water Mission (NWM) and National Rural Livelihoods Mission. A thorough review of climate change scenarios, covering both mitigation strategies and adaptation strategies, as detailed out in India's NDC was conducted. In line with India's commitments, ITC has also set 2030 climate targets: 50% share of renewable energy, 100% of purchased grid electricity from renewable sources, reducing specific energy consumption by 30% and specific GHG emissions by 50% (2018-19 baseline), and sustain and enhance carbon sequestration by expanding forestry projects on wastelands through ITC's Social and Farm Forestry programme over 1.5 million acres. In 2023-24, CO2 removal and storage in the wood grown as a part of ITC's social and farm forestry programme is more than twice the amount of GHG emitted from its operations. ITC has also submitted these commitments to the Ministry of Environment, Forest and Climate Change as a part of the India CEO Forum on Climate Change. In line with the 2030 goals, ITC's Businesses have set voluntary targets on key performance indicators such as specific energy consumption, specific greenhouse gas emission, specific water intake, specific waste generation etc. to demonstrate continual improvement on their environmental performance. An organisation-wide integrated sustainability data management system supplemented by standard operating procedures for measurement and recording, provides the platform to monitor the performance of each business on resource utilisation and environmental impact vis-à-vis production.

(5.1.1.11) Rationale for choice of scenario

Net Zero scenario has been selected which is the most desired one as per scientific literature.

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Liability

☑ Reputation

☑ Technology

☑ Acute physical

☑ Chronic physical

(5.1.1.7) Reference year

2018

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Number of ecosystems impacted

☑ Changes in ecosystem services provision

☑ Climate change (one of five drivers of nature change)

Finance and insurance

☑ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

☑ Impact of nature footprint on reputation

Regulators, legal and policy regimes

☑ Political impact of science (from galvanizing to paralyzing)

Macro and microeconomy

☑ Domestic growth

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

ITC has considered the following scenarios: 1. India's Nationally determined contributions(NDCs) 2. In order to identify long term risks, ITC has worked with climate experts to conduct a comprehensive climate change risk and vulnerability assessment using climate models across its operating locations (factories, hotels, warehouses etc.).The assessment considers impact of climate and water related variables like temperature, precipitation, sea level rise, river/coast proximity and extreme weather events over long-term time frames (2040-2060 and 2060-2080) under Shared Socioeconomic Pathways (SSPs)-SSP-1 2.6 (1.8C), SSP2-4.5 (2.7C) and SSP5 8.5 (4.4C).In line with the findings of the assessment, detailed site-specific assessments are being undertaken for identifying site-specific risk mitigation and adaptation measures. Business Plans are tested for various risks like financial, strategic business, market, operational and environment. They are tested on the robustness for scenarios/stress levels.

(5.1.1.11) Rationale for choice of scenario

ITC has selected Shared Socioeconomic Pathways of SSP1-2.6 (1.8C), SSP2-4.5 (2.7C) and SSP5-8.5 (4.4C). It covers SSP2-4.5 that is as per our current policy levels. This scenario is supported by the most desired one of SSP1-2.6. In addition, extreme scenario of SSP5-8.5 was carried out for stress testing the plans.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 2.6

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP2

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.5ºC - 2.9ºC

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

☑ 2080

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Changes in ecosystem services provision

☑ Speed of change (to state of nature and/or ecosystem services)

☑ Climate change (one of five drivers of nature change)

Direct interaction with climate

☑ On asset values, on the corporate

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

In FY 2023-24, ITC used a contemporary AI-based climate modelling tool to assess 140 operating sites, including all ITC own units and key value chain units for high level physical risks of climate change. The assessment included analysing future forecasts of 20 climate metrics that quantitatively illustrate the extent of impacts from numerous climate hazards such as rising heat, intense rainfall, floods, extreme wind, drought and more, across different climate change scenarios (SSP1–2.6 (1.8C), SSP2-4.5 (2.7C) & SSP5-8.5 (4.4C)) and time horizons. Based on the results, sites were prioritized for further assessment.

(5.1.1.11) Rationale for choice of scenario

ITC has selected Shared Socioeconomic Pathways of SSP1-2.6 (1.8C), SSP2-4.5 (2.7C) and SSP5-8.5 (4.4C). It covers SSP2-4.5 that is as per our current policy levels. This scenario is supported by the most desired one of SSP1-2.6. In addition, extreme scenario of SSP5-8.5 was carried out for stress testing the plans.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 1.9

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP1

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

☑ 2080

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Changes in ecosystem services provision

☑ Speed of change (to state of nature and/or ecosystem services)

☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

In FY 2023-24, ITC used a contemporary AI-based climate modelling tool to assess 140 operating sites, including all ITC own units and key value chain units for high level physical risks of climate change. The assessment included analysing future forecasts of 20 climate metrics that quantitatively illustrate the extent of impacts from numerous climate hazards such as rising heat, intense rainfall, floods, extreme wind, drought and more, across different climate change scenarios (SSP1–2.6 (1.8C), SSP2-4.5 (2.7C) & SSP5-8.5 (4.4C)) and time horizons. Based on the results, sites were prioritized for further assessment.

(5.1.1.11) Rationale for choice of scenario

ITC has selected Shared Socioeconomic Pathways of SSP1-2.6 (1.8C), SSP2-4.5 (2.7C) and SSP5-8.5 (4.4C). It covers SSP2-4.5 that is as per our current policy levels. This scenario is supported by the most desired one of SSP1-2.6. In addition, extreme scenario of SSP5-8.5 was carried out for stress testing the plans.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0°C and above

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

☑ 2080

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Changes in ecosystem services provision

☑ Speed of change (to state of nature and/or ecosystem services)

☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

In FY 2023-24, ITC used a contemporary AI-based climate modelling tool to assess 140 operating sites, including all ITC own units and key value chain units for high level physical risks of climate change. The assessment included analysing future forecasts of 20 climate metrics that quantitatively illustrate the extent of impacts from numerous climate hazards such as rising heat, intense rainfall, floods, extreme wind, drought and more, across different climate change scenarios (SSP1–2.6 (1.8C), SSP2-4.5 (2.7C) & SSP5-8.5 (4.4C)) and time horizons. Based on the results, sites were prioritized for further assessment.

(5.1.1.11) Rationale for choice of scenario

ITC has selected Shared Socioeconomic Pathways of SSP1-2.6 (1.8C), SSP2-4.5 (2.7C) and SSP5-8.5 (4.4C). It covers SSP2-4.5 that is as per our current policy levels. This scenario is supported by the most desired one of SSP1-2.6. In addition, extreme scenario of SSP5-8.5 was carried out for stress testing the plans.
[Add row]

(5.1.2) Provide details of the outcomes of your organization’s scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

To identify long-term physical risks, used a contemporary AI-based climate modelling tool (using CMIP6 with bias correction using satellite data) to assess physical climate risks in all ITC own units and key value chain units. ITC has carried out detailed scenario analysis as per IEA NZE and India's NDC to understand the long-term climate transition risks. Risks identified from above forms part of ITC's Risk Management System where factors such as the likelihood of events and consequences, the nature and magnitude of consequences, complexity and connectivity, time-related factors and volatility, the effectiveness of existing controls, and sensitivity and confidence levels. The Corporate Governance Policy approved by the Board, clearly lays down the roles and responsibilities of the various entities in relation to risk management covering a range of responsibilities, from the strategic to the operational. The annual planning exercise requires all businesses to clearly identify their top risks and set out a mitigation plan with agreed timelines and accountabilities. Businesses are required to confirm periodically that all relevant risks have been identified, assessed, evaluated and that appropriate mitigation systems have been implemented. For instance, several assets will witness extended periods of extreme heat stress additional (WBGT beyond 35 degrees) of 1 - 2 month in a year. Extreme heat stress is caused by rising humidity along with temperature impacting the ability of the human body to regulate body temperature through perspiration deteriorates. For one of the key paper mills, the analysis suggested that by 2050, the no. of days in a year will increase by 50% under 2-degree scenario. Accordingly, adaptation strategies like climate-controlled factories, passive cooling techniques, adjusting outdoor working hours will need to be considered.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

Climate Scenarios: ITC has used contemporary AI-based climate modelling tool (using CMIP6 with bias correction using satellite data) to assess physical climate risks in all ITC own units and key value chain units. These physical risks also include impacts such as water stress, precipitations levels, floods among others under different climate scenarios for various periods. The study showed the probable risks of water-related climate change impacts such as changes in precipitation, increased frequency of droughts (both of which affect water availability), floods and sea-level rise on its physical assets. Detailed assessment of long-term climate impacts on water for our key-agri commodities has also been conducted which highlights impact on yield. ITC has also developed its own water risk assessment methodology, which considers inputs from WRI Aqueduct's Baseline Water Stress (Aqueduct 4.0) to account for physical water risks, Central Ground Water Board's (India) groundwater block classification to account for physical and regulatory risks, and through local stakeholder engagement for identifying water-related social and reputational risks. Risks identified from above forms part of ITC's Risk Management System where factors such as the likelihood of events and consequences, the nature and magnitude of consequences, complexity and connectivity, time-related factors and volatility, the effectiveness of existing controls, and sensitivity and confidence levels. The Corporate Governance Policy approved by the Board, clearly lays down the roles and responsibilities of the various entities in relation to risk management covering a range of responsibilities, from the strategic to the operational. The annual planning exercise requires all businesses to clearly identify their top risks and set out a mitigation plan with agreed timelines and accountabilities. Businesses are required to confirm periodically that all relevant risks have been identified, assessed, evaluated and that appropriate mitigation systems have been implemented. For instance, several assets will witness higher water stress (reduced availability in some periods and floods in another) which will be exacerbated by climate change and rapid urbanization leading to lower groundwater percolation. ITC has been working on integrated watershed management programme around its operating locations and key value chains to augment water supply. As of Mar 2024, the total rainwater harvesting potential created is about 55 million kl.
[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

☑ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☑ Yes

(5.2.5) Description of activities included in commitment and implementation of commitment

ITC has broken down its commitment with medium term S2.0 Goals. These goals include action on below thematic areas: Energy and Climate Change, Water Stewardship, Plastic Waste and Circular Economy, Sustainable Agriculture, Biodiversity etc. These thematic areas were developed based on the scenario analysis carried out for transition risk, physical risks, water related risks, biodiversity risks arising from impacts/dependencies etc.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☑ We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

ITC recognises the urgent need to combat climate change for building a more secure future and the role it can play in enabling a net-zero economy. To this end, ITC is pursuing a low carbon growth strategy through extensive decarbonisation programmes across its value chain. These include increasing the share of renewable energy, continuous reduction of specific energy, construction of green buildings, greening logistics and optimising 'distance-to-market', and promoting regenerative agriculture practices in agri value chains. ITC has also set ambitious 2030 climate targets. ITC's strategies, and performance against targets are disclosed annually in its Annual Report and Sustainability Report, and are periodically discussed with investors through quarterly presentations and one-on-one engagements in line with Securities and Exchange Board of India's regulations. There is a Board approved policy on stakeholder engagement, and ITC has evolved a structured framework for engaging with its stakeholders and fostering enduring relationships with each one of them. ITC's engagement approach is anchored on the principles of materiality, completeness and responsiveness and it covers material aspects of climate transition as well. For example: Investors: ITC shares its climate targets, performance and business opportunities with its investors. Select Engagements from 2023-24 - Investor Presentations for Quarterly Results including Climate & ESG performance Earlier Engagements - CLSA ESG Conference - ITC Institutional Investor & Financial Analyst Day - ITC - Leading ESG performance presentation at ICICI Securities e-Conference on ESG - ESG Presentation at Jeffries ESG Summit Customers: Conversation with the customers include on reducing their scope 3 GHG emissions

that include usage of paper based alternatives to plastics from a wide range of products such as Filo and Omega series, and other innovative solutions offered by ITC.

(5.2.9) Frequency of feedback collection

Select from:

☑ More frequently than annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

ITC's transition plan assumes that actions towards Net Zero is being taken aligned to the emission reduction trajectory. There are several assumptions around it. Some are as below: Availability of renewable energy at competitive prices Commercialisation of key technologies required for Net Zero Market linkages of sustainability practices across value chains including its emission reduction Development of ecosystem on having real-time emission factors to understand impact of the actions taken in value chains. Technology transfer from developed countries to India Availability of climate finance for countries like India

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

ITC regularly reports on the progress on S2.0 Goals. These are disclosed in ITC's Sustainability Report published annually. Refer the following pages: 1. page 36 for the progress of the goals. 2. page 54-55 for Transitioning to a Low Carbon Economy: Decarbonisation Across the Value Chain The report is attached as the file..

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

5.2_ITC-Sustainability-Integrated-Report-2024.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

☑ Forests

☑ Plastics

☑ Water

☑ Biodiversity

(5.2.14) Explain how the other environmental issues are considered in your climate transition plan

ITC has broken down its commitment with medium term S2.0 Goals. These goals include action on below thematic areas: Energy and Climate Change, Water Stewardship, Plastic Waste and Circular Economy, Sustainable Agriculture, Biodiversity etc. These thematic areas were developed based on the scenario analysis

carried out for transition risk, physical risks, water related risks, biodiversity risks arising from impacts/dependencies etc. For example, substituting hard-to-recycle plastic packaging with recyclable plastic packaging or paper based packaging reduces emissions thereby aligned to the overall Net Zero transition plan. In the agri value chains, nature based solutions e.g. integrated pest management, nutrient enhancements etc.
[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

☑ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

☑ Products and services

☑ Upstream/downstream value chain

☑ Investment in R&D

☑ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

With growing consumer awareness and concern around sustainability issues, ITC is constantly working on innovating and improving the sustainability attributes of its products and services. Time Horizon: Short-Medium Term Example 1: Plastic waste management is a growing global concern. To address this issue, ITC is actively developing suitable paper/paperboards as well as barrier-coated substrates that can replace single use plastics. It offers products like antifungal soap packaging paper designed to replace single use plastics. 'Filo' series is certified as recyclable and 'Omega' series is certified as 'Bio-degradable under compostable environment'. These products, which serve as alternatives to plastic coated containers, cups and other deep freeze applications, registered robust growth during the year and continue to gain popularity with increasing awareness levels amongst customers. ITC also launched Speciality paper for e-commerce/courier envelopes and paper tapes which again aimed at replacing plastics. Example 2: ITC's 'Triple Bottom Line' philosophy is manifest in the Hotels Business's 'Responsible Luxury' ethos, making it a pioneer in luxury hoteliering globally. The Business continuously strives to reduce water and energy consumption, and enhance the usage of renewable energy to meet its overall energy requirements. Currently, energy requirements in several ITC hotels are being fully met through renewable sources and plans are on the anvil to scale up the same. All Premium Luxury hotels being LEED Platinum certified. In addition, ITC has world's first 12 LEED Zero Carbon Certified Hotels. ITC Hotels has also achieved, much ahead of time, the 2030 carbon emission sectoral targets envisaged in the COP21 Paris agreement. Example 3:ITC's Savlon powdered handwash has a much lower footprint compared to conventional liquid handwash. This handwash comes in concentrated form and hence requires less packaging. This format also results in lower transportation related emissions as compared to equivalent liquid handwash. As per LCA studies carried out with third party experts, the lifecycle emissions of powdered handwash are only one third of the equivalent liquid handwash, thereby representing a two-thirds reduction in footprint on a lifecycle basis

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

To address climate change impacts in the value chain, following strategies are deployed: - Life Cycle Assessment (LCA) studies for key products. - Engaging with major supply chain partners for monitoring and improving energy performance and including them in sustainability reporting boundary. - Reducing energy consumed in transportation of raw materials, finished goods and waste. ITC has strategically located its Integrated Consumer Goods Manufacturing and Logistics (ICML) facilities for FMCG businesses closer to the market. This allows for making direct shipments to customers, thereby avoiding intermediate movements and optimising distribution logistics. - Regenerative and sustainable agriculture interventions across key crops like leaf tobacco, wheat and pulpwood help straddle the value chains supporting ITC's leading brands. Time Horizon: Short-Medium Term Example 1: Ensuring Zero Deforestation and Climate Friendly Operations in Tobacco Value Chain ITC Agri Business is committed to ensuring 'Zero Deforestation' across the leaf tobacco value chain. ITC has implemented a three-pronged approach to conserving energy and ensuring sustainable fuel management in tobacco curing. This entails the introduction of fuel-efficient technologies, promotion of self-sustenance through energy plantations and use of alternative fuels. • Energy conservation measures (Barn Roof Insulation, turbo ventilators and so on) which can reduce nearly about 27% of energy requirement during curing are being deployed on a large scale, spanning 41,251 barns in Andhra Pradesh and Karnataka. In addition, nearly 200 farmers were supported with 'Venturi Furnace' which helps in improving fuel efficiency during the year. • For a self-sustaining model for fuel sourcing, ITC encouraged planting of trees that cover 229,000 acres as of date. Green cover was also enhanced across rural lands by helping improve natural vegetation. • Encouraging farmers to use alternate fuels for curing like coffee husk, coffee stems, coconut fronds and biomass briquettes. Example 2: Modern Curing Technology In FY 2022-23, the Business has undertaken large scale Pilot deployment of Smart Curing Barns with Indian vendors. Till date, 112 Barns have been deployed and the technology saves around 40% fuel reduction in curing and substantial reduction in labor requirement during tobacco post-harvest management. The technology uses digital sensors and control system along with forced air circulation system.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

ITC leverages its state-of-the-art ITC Life Sciences and Technology Centre (LSTC) in Bengaluru for churning out game-changing, science-led innovative products and other business solutions that address key climate risks and opportunities. The LSTC team comprising over 400 highly qualified scientists have a mandate to work on future ready science platforms. Centres of Excellence in Biosciences, Agrisciences and Materials, and robust research platforms such as Beauty & Hygiene, Heath & Wellness, Agroforestry & Crop Sciences, Sustainable Packaging materials continue to drive world-class innovation. Time Horizon: Medium-Long Term Example 1: Centre of Excellence in Material Sciences and recycling at LSTC coupled with sustainable packaging experts from Paperboards & Specialty Papers Division, Packaging and Printing Division and FMCG businesses, ITC is able to offer unique packaging solutions not only for its products but also offer as solution for others. Some examples of innovation in own Business include: • Reducing plastics: ITC's FMCG Business has reduced 1,770 tonnes in packaging. One such example is 10% packaging reduction in Fiama Shower Gel Bottle. • Simplifying packaging complexity: Recyclable mono-material packaging used in Mangaldeep 3-in-1 incense sticks. • Using recycled materials: Engage perfume spray bottle made with 50% post-consumer recycled granules. • Switching to paper: Sunfeast Farmlite Core Digestive (800g Pack) in a 100% paper outer bag Similar such solutions are available for other customers: - Antifungal soap packaging paper designed to replace single use plastics - Recyclable paperboards - 'FiloPack' and 'FiloServe' for food delivery and food service segments - Biodegradable paperboards, 'OmegaBev' and 'OmegaBarr', which are alternatives to plastic coated containers, cups and other deep freeze applications. - Antiviral paper for applications in pharma and education & stationery businesses. Example 2: In the Agri-sciences domain, LSTC has an ambitious R&D programme to address future demand of food security, improving yields & quality and developing new varieties. Research on wheat and potato varietal securitisation are at advanced stages to achieve flexibility in sourcing of raw material, creation of region-specific blends and to ensure robust agro-climatic adaptability. LSTC, in collaboration with the Agri Business Division endeavours to ensure contemporary science outcomes are fully integrated across the value chain from farm to factory. Scientific platforms in Agroforestry have led to pioneering work on new clones in tandem with Paper Business to enhance wood productivity and pulp quality for sustainable raw materials and farmer profitability.

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

ITC is pursuing a low carbon growth strategy through extensive decarbonisation programmes across its operations. These include increasing the share of renewable energy, continuous reduction of specific energy, construction of green buildings, greening logistics and optimising 'distance-to-market', ITC is also working towards climate proofing its operations including factories, warehouses and hotels. ITC has set 2030 climate targets: 50% share of renewable energy, 100% of purchased grid

electricity from renewable sources, reducing specific energy consumption by 30% and specific GHG emissions by 50% (2018-19 baseline). Time Horizon: Medium-Long Term Example 1: ITC has taken a target to increase its renewable energy share to 50% by 2030. Towards this, ITC has been gradually increasing the share of renewable energy and in FY 2023-24, it has sourced 50% of its energy from renewable sources, seven years ahead of target. This has been achieved through its investments in energy efficiency and renewable energy. In FY 2023-24, ITC has invested INR 3371.74 Lakhs saving about 500 TJ of energy and 50 ktCO2e of GHG emissions. For renewable energy, ITC is investing in renewable power plants – wind and solar, and building renewable biomass-based boilers. With investments over the years, ITC renewable electricity capacity has reached 205 MW securing renewable electricity for ITC Units. Example 2: ITC's Paper Business accounts for 85% of ITC's total energy consumption. Over the years, the business has implemented several initiatives including investments in a green boiler, soda recovery boilers, high pressure & efficiency circulating fluidised bed boiler, solar & wind energy and increased usage of bio-fuel. With these initiatives, renewable sources presently account for 51% of total energy consumed at the four manufacturing units of the paper business. During the year, specific GHG emissions and specific energy consumption (per unit of production) fell by 25% and 11% (compared to 2018-19). Improvement in RE, specific energy and specific GHG is driven by pioneering initiative of High-Pressure Recovery Boiler at its paper mill in Bhadrachalam. Along with pulp capacity augmentation, this has reduced carbon footprint of operations through lower coal consumption.
[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply
☑ Revenues
☑ Capital expenditures
☑ Capital allocation
☑ Assets

(5.3.2.2) Effect type

Select all that apply
☑ Risks
☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

☑ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Capital Allocation, Capital Expenditure, Direct and Indirect Cost (Time Horizon: Short-Medium Term) In line with ITC's low carbon transition plan and 2030 climate targets, capital allocation and capital expenditure in renewable energy assets and energy conservation equipment will be undertaken. Given this relevant capital allocation was made towards it. For example, In 2023-24, ITC made capital investment of INR 337 million on energy conservation equipment. Assets (Time Horizon: Medium-Long Term) Based on ITC's low carbon transition plan and capital allocation, such low carbon assets are being added every year. For example, Due to investment made over the years, ITC's renewable electricity capacity has now reached 205MW. This not only hedges electricity costs but also ensure continuous supply of renewable energy. Access to Capital (Time Horizon: Medium Term) ITC has been transparently disclosing its climate and environmental performance aligned to global frameworks such as GRI as well as to ESG raters. With these disclosures, ITC has achieved amongst the best ratings in its sector - 'AA' in MSCI-ESG, included in DJSI emerging market index, 'A' and 'A-" in CDP Water and Climate change. ITC continuously engages with its investors through conferences/ presentations on material ESG issues including climate change and other sustainability topics. Revenues (Time Horizon: Short-Medium) ITC is constantly working on improving the environmental attributes of its products and services as well as introducing new and innovative products aligned to sustainability principles. ITC also acknowledges that climate change may also impact the supply and prices of some of its key agri based raw materials. Example: ITC has been engaging with customers on sustainability aspects relevant for the products. This include offering certified products such as FSC Certified paper, STP certified tobacco etc. ITC has been able to generate revenues of about INR XXX billions from customers who seek sustainability information from ITC.
[Add row]

(5.4) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?

	Identification of spending/revenue that is aligned with your organization’s climate transition	Methodology or framework used to assess alignment with your organization’s climate transition
	Select from: ☑ Yes	*Select all that apply* ☑ Other methodology or framework

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ Other, please specify

(5.4.1.5) Financial metric

Select from:

☑ CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

337174000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

100

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

100

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

100

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

The metric reported above is "Capital investment on energy conservation equipment." This is reported annually in ITC's Annual Report. All business units continued their efforts to improve energy usage efficiencies and increase the share of renewable energy in line with ITC's 2030 Goals. These goals include reduction in specific

energy by 30% and specific GHG by 50% along with increasing renewable energy share to 50% and sourcing 100% of purchased electricity from renewables. The Company regularly tracks its performance against these key performance indicators. The Company invests in energy conservation and renewable energy projects along with exploring innovative technologies to bring alignment with the goals. These investments are done in phases by taking into account future expansion plans, evolving regulatory frameworks, techno-commercial feasibility and socio-political aspects. Capital investment on energy conservation equipment: INR 337 Million Some of the energy conservation measures adopted across the Company are outlined below: I. Installation of static electricity discharge nets in Air Handling Units (AHUs) to eliminate electrostatic disturbance thereby improving heat transfer efficiency in Hotels and Foods Businesses. II. Installation of Automatic Tube Cleaning System (ATCS) to reduce scaling thereby improving chiller efficiency in Foods, Hotels and Packaging Businesses. III. Installation of energy efficient sludge dewatering system and multi-disc screw press in Foods Business. IV. Installation of desuperheater to efficiently reduce steam pressure for process requirements during low electricity demand in Paper Business. V. Installation of catalyst system to improve fuel combustion efficiency and reduce air emissions in Foods Business. VI. Compartmentation in potato cold room to optimise cooling requirement in Foods Business. VII. Installation of Pressure Reduction Station (PRS) in lamina re-drier to optimise steam consumption in Agri Business. VIII. Installation of Variable Frequency Drives (VFDs) for various pumps, conveyors, dryers, fans, motors and chillers across Businesses. IX. Replacement of burners, LPG vaporisers, air diffusers, air conditioners, chiller, heater, cooling tower, UPS, boiler, motors, fans and pumps with higher efficiency ones across Businesses. X. Improvement in energy usage efficiency in lighting systems by changing over to efficient lighting solutions such as Light Emitting Diodes (LEDs) across Businesses. These investments have resulted in energy savings of over 500 TJ during the year. b) Steps taken for utilising alternate sources of energy: Some of the renewable energy initiatives undertaken during the year are as follows: I. Commissioning of 18MWp offsite solar photovoltaic power plants in Uttar Pradesh and Karnataka II. Continued use of renewable electricity from existing wind/solar power plants to reduce dependency on grid electricity across Businesses. III. Continued use of biomass-based fuels in existing biomass boilers for thermal energy generation to reduce dependency on fossil fuels across Businesses. Over the years, ITC has installed 205 MW of solar and wind power plants. These investments in renewable energy along with investments in renewable thermal energy have helped ITC achieving 50% renewable energy share in 2023-24 itself i.e., seven years ahead of the 2030 target.
[Add row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

-65

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

1879

(5.9.3) Water-related OPEX (+/- % change)

5

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

17

(5.9.5) Please explain

Water related CAPEX has decreased and OPEX has increased from 2022-23, respectively. This is due to water-use optimisation, water conservation measures undertaken over previous years and realization of Return on Investment (ROI). Going forward, we expect water conservation measures to increase due to investment in additional water storage and rainwater harvesting structure to increase water security accordingly Capex and Opex will increase. The CAPEX and OPEX expenditure for 2023-24 by ITC is over Rs 61 Million and Rs. 471 Million respectively.This covers select units of Paper business, Foods and Tobacco (Cigarette) businesses (92% of ITC's water consumption). CAPEX includes investments in rain water harvesting, water saver nozzles, auto controls, ETP Scada, TDS Reduction of RO, plant upgradation, Ultrasonic portable water flowmeter etc. OPEX includes effluent treatment costs, operation & maintenance of ETP, WTP, RO Plant, repairs, water related payroll, water cess.
[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: ☑ Yes	*Select all that apply* ☑ Carbon ☑ Water

[Fixed row]

(5.10.1) Provide details of your organization’s internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

☑ Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

☑ Drive low-carbon investment

☑ Identify and seize low-carbon opportunities

☑ Influence strategy and/or financial planning

☑ Set a carbon offset budget

(5.10.1.3) Factors considered when determining the price

Select all that apply

☑ Cost of required measures to achieve climate-related targets

☑ Price with substantive impact on business decisions

☑ Price/cost of renewable energy procurement

☑ Price/cost of voluntary carbon offset credits

☑ Scenario analysis

(5.10.1.4) Calculation methodology and assumptions made in determining the price

Operational decisions is aimed at aligning to the ITC's Sustainability 2.0 Goals on reducing emissions intensity, increasing share of renewable energy, and shifting grid equivalent electricity to renewables. The prices will be impacted by the maturity of renewable and carbon markets in India.

(5.10.1.5) Scopes covered

Select all that apply

☑ Scope 1

☑ Scope 2

(5.10.1.6) Pricing approach used – spatial variance

Select from:

☑ Uniform

(5.10.1.8) Pricing approach used – temporal variance

Select from:

☑ Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

ITC Units have been paying an additional charge to the electricity distribution company for supplying renewable electricity (green tariff). This includes additional fee paid to the electricity distribution company for renewable electricity over and above the price of conventional electricity.

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

0

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

815

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

☑ Capital expenditure

☑ Procurement

☑ Risk management

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

☑ Yes, for some decision-making processes, please specify **:**This pertains to renewable electricity procurement

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

100

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

This pertains to renewable energy procurement via payment of green tariffs to state utilities. This carbon price will also help in making investments decisions.
[Add row]

(5.10.2) Provide details of your organization’s internal price on water.

Row 1

(5.10.2.1) Type of pricing scheme

Select from:

☑ Implicit price

(5.10.2.2) Objectives for implementing internal price

Select all that apply

☑ Drive water efficiency

☑ Stress test investments

☑ Conduct cost-benefit analysis

☑ Drive water-related investment

☑ Influence strategy and/or financial planning

☑ Setting and/or achieving of water-related policies and targets

☑ Incentivize consideration of water-related issues in risk assessment

(5.10.2.3) Factors beyond current market price are considered in the price

Select from:

☑ Yes

(5.10.2.4) Factors considered when determining the price

Select all that apply

☑ Cost of required measures to achieve water-related targets

☑ Costs of treating water

☑ Existing water tariffs

☑ Price with substantive impact on business decisions

☑ Scenario analysis

(5.10.2.5) Calculation methodology and assumptions made in determining the price

As a part of Sustainability 2.0 Agenda, ITC has taken a target of 40% in specific water consumption. Action plan has been prepared including the projects required for reducing water requirements. Special attention is given to the projects located in high-water stress regions with ITC has taken a target to certify all sites located in water stressed with international water stewardship standard by 2035. Water stewardship not only focusses on action within the operating unit but also in the catchment to reduce demand and augment supply. Investment decisions in such water conservation measures takes into account the water savings basis the commercial price of water that is applicable at the site. The same is used to create the business case for such investments. The analysis accounts for project wise investment under revenue (OPEX)and capital expenditure (CAPEX) model, potential annual water saving and its equivalent monetary savings over lifespan of the project. For understanding the true cost of water, relevant water related expenses are closely monitored and tracked. These include: water procurement/withdrawal cost, waste water treatment cost and applicable water cess. In addition to above cost of water, additional risk of lower water availability in the catchment is also accounted for the units located in water stress sites. This drives the investment in water stewardship activities in the catchment.

(5.10.2.6) Stages of the value chain covered

Select all that apply

☑ Direct operations

☑ Project/site specific coverage

(5.10.2.7) Pricing approach used – spatial variance

Select from:

☑ Differentiated

(5.10.2.8) Indicate how and why the price is differentiated

As a part of Sustainability 2.0 Agenda, ITC has taken a target of 40% in specific water consumption. Action plan has been prepared including the projects required for reducing water requirements. Special attention is given to the projects located in high-water stress regions with ITC has taken a target to certify all sites located in water stressed with international water stewardship standard by 2035. Water stewardship not only focusses on action within the operating unit but also in the catchment to reduce demand and augment supply. Investment decisions in such water conservation measures takes into account the water savings basis the commercial price of water that is applicable at the site. The same is used to create the business case for such investments. The analysis accounts for project wise investment under revenue (OPEX)and capital expenditure (CAPEX) model, potential annual water saving and its equivalent monetary savings over lifespan of the project. For understanding the true cost of water, relevant water related expenses are closely monitored and tracked. These include: water procurement/withdrawal cost, waste water treatment cost and applicable water cess. In addition to above cost of water, additional risk of lower water availability in the catchment is also accounted for the units located in water stress sites. This drives the investment in water stewardship activities in the catchment.

(5.10.2.9) Pricing approach used – temporal variance

Select from:

☑ Evolutionary

(5.10.2.10) Indicate how you expect the price to change over time

Climate change and rapid urbanization will negatively impact water supply and this risks may increase over time.

(5.10.2.11) Minimum actual price used (currency per cubic meter)

10

(5.10.2.12) Maximum actual price used (currency per cubic meter)

200

(5.10.2.13) Business decision-making processes the internal water price is applied to

Select all that apply

☑ Dependencies management

☑ Impact management

☑ Risk management

(5.10.2.14) Internal price is mandatory within business decision-making processes

Select from:

☑ Yes, for all decision-making processes

(5.10.2.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ Yes

(5.10.2.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

Minimum and maximum price is the range of the actual cost incurred for water across ITC sites. ITC regularly report on its S2.0 targets including on water. Investments in water conservation measures reduces specific water consumption and therefore, is reflected in the performance data given for all divisions. Water stewardship standard requires action to be taken in the catchment. Audit against water stewardship standard including the certification helps in monitoring the improvements. ITC also has an additional programme on evaluating impacts separately.
[Add row]

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water ☑ Plastics
Customers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water ☑ Plastics

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Investors and shareholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water ☑ Plastics
Other value chain stakeholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water ☑ Plastics

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Contribution to supplier-related Scope 3 emissions

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

In line with the High Level Sectoral Dependency-Impact Map developed for ITC businesses based on ENCORE (Exploring Natural Capital Opportunities, Risks, and Exposure) Tool, agri sector has substantive dependency (like direct physical inputs, ecosystem services) and impact (like resource utilisation, emissions) on the environment. Therefore, suppliers of leaf tobacco have been considered here as meeting the threshold.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

☑ 1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

1

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Basin/landscape condition

☑ Dependence on water

☑ Impact on water availability

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

In line with the High Level Sectoral Dependency-Impact Map developed for ITC businesses based on ENCORE (Exploring Natural Capital Opportunities, Risks, and Exposure) Tool, agri sector has substantive dependency (like direct physical inputs, ecosystem services) and impact (like resource utilisation, emissions) on the environment. Therefore, suppliers of leaf tobacco have been considered here as meeting the threshold.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

☑ 1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

1

Plastics

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Impact on plastic waste and pollution

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

In India, all suppliers of plastic packaging are covered under EPR rules and are subject the various regulations like registration, filing returns, marking and labelling requirements. Therefore, ITC has mapped all (100%) the vendors used for collecting and sending the plastic waste for recycling/co-processing. ITC ensures that such collection is backed up with relevant EPR credits on the portal following plastic waste regulations. All these have been considered as meeting the threshold.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

☑ 1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

250
[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ Material sourcing

☑ Procurement spend

☑ Regulatory compliance

☑ Business risk mitigation

☑ Leverage over suppliers

☑ Strategic status of suppliers

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

(5.11.2.4) Please explain

For focussed engagement with key suppliers, ITC has created a framework for identifying its Critical Tier-1 suppliers based on multiple criteria like the value of the business with these suppliers, business relevance, ESG risk exposure of the sector/ country/ region/ commodity type (as applicable), and substitutability of the supplier, among others. ITC's Supplier Sustainability Assessment Framework is based on four pillars: Environment (including climate and water); Health & Safety; Labour practices & Human Rights; and Governance & Fair Business. Each pillar is composed of essential and advanced indicators. Essential indicators reflect the latest compliance requirements, ITC's Codes / Policies, and other established norms in the industry. On the other hand, advanced indicators are based on best practices and requirements emanating from global sustainability standards and frameworks such as ISO Standards, GRI Standards, amongst others. Adherence to advanced indicators signifies a higher level of supplier maturity in terms of sustainability. For Critical Tier-1 suppliers, the above framework is applied for conducting structured ESG assessments by a third party.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ Material sourcing

☑ Procurement spend

☑ Regulatory compliance

☑ Business risk mitigation

☑ Leverage over suppliers

☑ Strategic status of suppliers

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

(5.11.2.4) Please explain

For focussed engagement with key suppliers, ITC has created a framework for identifying its Critical Tier-1 suppliers based on multiple criteria like the value of the business with these suppliers, business relevance, ESG risk exposure of the sector/ country/ region/ commodity type (as applicable), and substitutability of the supplier, among others. ITC's Supplier Sustainability Assessment Framework is based on four pillars: Environment (including climate and water); Health & Safety; Labour practices & Human Rights; and Governance & Fair Business. Each pillar is composed of essential and advanced indicators. Essential indicators reflect the latest compliance requirements, ITC's Codes / Policies, and other established norms in the industry. On the other hand, advanced indicators are based on best practices and requirements emanating from global sustainability standards and frameworks such as ISO Standards, GRI Standards, amongst others. Adherence to advanced indicators signifies a higher level of supplier maturity in terms of sustainability. For Critical Tier-1 suppliers, the above framework is applied for conducting structured ESG assessments by a third party.

Plastics

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to plastics

☑ Business risk mitigation

(5.11.2.4) Please explain

In India, all suppliers of plastic packaging are covered under EPR rules and are subject the various regulations like registration, filing returns, marking and labelling requirements. Therefore, ITC has mapped all (100%) the vendors used for collecting and sending the plastic waste for recycling/co-processing. ITC ensures that such collection is backed up with relevant EPR credits on the portal following plastic waste regulations. All these have been considered as meeting the threshold. ITC has mapped the vendors used for collecting and sending the plastic waste for recycling/co-processing. ITC ensures that such collection is backed up with relevant EPR credits on the portal following plastic waste regulations. All suppliers are regularly assessed for compliance related matters like registration status and timely submission of data to the regulatory authorities.

[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

ITC code of conduct for suppliers and service providers requires all suppliers to comply to all environmental regulations. In addition, they are encouraged to adopt environment friendly technologies. ITC expects code of conduct to be adhered by all suppliers. In addition, ITC conducts assessment of key supply chain partners on multiple environmental aspects including on climate change. ITC's code of conduct for suppliers and service providers is available at https://www.itcportal.com/about-itc/policies/sustainability-policy.aspx

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

ITC code of conduct for suppliers and service providers requires all suppliers to comply to all environmental regulations. In addition, they are encouraged to adopt environment friendly technologies. ITC expects code of conduct to be adhered by all suppliers. In addition, ITC conducts assessment of key supply chain partners on multiple environmental aspects including on water. ITC's code of conduct for suppliers and service providers is available at https://www.itcportal.com/about-itc/policies/sustainability-policy.aspx
[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Compliance with an environmental certification, please specify :STP and FSC Certification

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ On-site third-party audit

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:
☑ None

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:
☑ None

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:
☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:
☑ None

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply
☑ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
☑ Providing information on appropriate actions that can be taken to address non-compliance
☑ Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities

(5.11.6.12) Comment

ITC's Paperboards and Specialty Papers Business is committed to Forest Stewardship Council (FSC) principles. To date, ITC has received Forest Stewardship Council - Forest Management (FSC-FM) certification for over 1.49 lakh acres of plantations involving over 25,000 farmers, as per which all rare, threatened, and endangered species are conserved in the areas considered under the scope of certification. It also assures that methods for enhancing the biodiversity potential of the planted areas, like retention of old growth / snag trees, retention of large woody debris, creation of water bodies, agro-chemical management, etc., are being practiced. During the year, 485,000 tonnes of FSC-certified wood were procured from these certified plantations contributing over 26% of the total wood procured.

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Provision of fully-functioning, safely managed WASH services to all employees

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Off-site third-party audit

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ None

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics

☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance

☑ Providing information on appropriate actions that can be taken to address non-compliance

☑ Re-integrating suppliers back into upstream value chain based on the successful and verifiable completion of activities

(5.11.6.12) Comment

ITC's Policy on 'Sustainable Supply Chain and Responsible Sourcing' and 'Code of Conduct for Suppliers and Service Providers' require suppliers to comply with applicable laws, labour standards, and environmental regulations, and uphold human rights and principles of ethics and integrity in their operations. All Suppliers are expected to meet the requirements of this Code. To enable effective implementation of ITC's policies on sustainable supply chain, the Company facilitates capacity-building workshops for its key supply chain partners to educate and create shared awareness on key areas like human rights, labour practices, and environmental sustainability. ITC's Supplier Sustainability Assessment Framework is based on four pillars: Environment; Health & Safety; Labour practices & Human Rights; and Governance & Fair Business. Each pillar is composed of essential and advanced indicators. Essential indicators reflect the latest compliance requirements, ITC's Codes / Policies, and other established norms in the industry. On the other hand, advanced indicators are based on best practices and requirements emanating from global sustainability standards and frameworks such as ISO Standards, GRI Standards, amongst others. During FY 2023-24, 40% of Critical Tier1 suppliers have been assessed by a third party in line with ITC's Supplier Sustainability Assessment Framework.

[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Adaptation to climate change

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to mitigate environmental impact

☑ Provide training, support and best practices on how to set science-based targets

☑ Support suppliers to develop public time-bound action plans with clear milestones

☑ Support suppliers to set their own environmental commitments across their operations

Information collection

☑ Collect GHG emissions data at least annually from suppliers

☑ Collect water quality information at least annually from suppliers (e.g., discharge quality, pollution incidents, hazardous substances)

☑ Collect water quantity information at least annually from suppliers (e.g., withdrawal and discharge volumes)

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

☑ Encourage collaborative work in landscapes or jurisdictions

☑ Run a campaign to encourage innovation to reduce environmental impacts on products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers
☑ Tier 2 suppliers
☑ Tier 3 suppliers
☑ Tier 4+ suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:
☑ 26-50%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:
☑ None

(5.11.7.8) Number of tier 2+ suppliers engaged

1050000

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

ITC's Agri Business (Tobacco) has engaged with farmers on weather resilient tobacco production (WLTP) programme that include initiatives like weather forecasting and crop advisory which are tailored for each region, channelizing seedlings and supply of inputs etc. to minimise the impact of varying rainfall etc. to farmers. In addition, ITC has climate smart agri practices programme covering 2.79 million acres with 1.05 million farmers. 100% farmers are covered in WLTP and 31% in Adarsh gram.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:
☑ Yes, please specify the environmental requirement :emission reduction, water savings

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Total water withdrawal volumes reduction

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to mitigate environmental impact

☑ Support suppliers to develop public time-bound action plans with clear milestones

☑ Support suppliers to set their own environmental commitments across their operations

Information collection

☑ Collect environmental risk and opportunity information at least annually from suppliers

☑ Collect water quality information at least annually from suppliers (e.g., discharge quality, pollution incidents, hazardous substances)

☑ Collect water quantity information at least annually from suppliers (e.g., withdrawal and discharge volumes)

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

☑ Encourage collaborative work in landscapes or jurisdictions

☑ Run a campaign to encourage innovation to reduce environmental impacts on products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

☑ Tier 2 suppliers

☑ Tier 3 suppliers

☑ Tier 4+ suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 26-50%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☑ None

(5.11.7.8) Number of tier 2+ suppliers engaged

1050000

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

ITC's Agri Business (Tobacco) has engaged with farmers on weather resilient tobacco production (WLTP) programme that include initiatives like weather forecasting and crop advisory which are tailored for each region, channelizing seedlings and supply of inputs etc. to minimise the impact of varying rainfall etc. to farmers. In addition, ITC has climate smart agri practices programme covering 2.79 million acres with 1.05 million farmers. 100% farmers are covered in WLTP and 31% in Adarsh gram.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :emission reduction, water savings

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Plastics

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Waste and resource reduction and improved end-of-life management

(5.11.7.3) Type and details of engagement

Capacity building

☑ Support suppliers to develop public time-bound action plans with clear milestones

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

In India, all suppliers of plastic packaging are covered under EPR rules and are subject the various regulations like registration, filing returns, marking and labelling requirements. Therefore, ITC has mapped all (100%) the vendors used for collecting and sending the plastic waste for recycling/co-processing. ITC ensures that such collection is backed up with relevant EPR credits on the portal following plastic waste regulations. All these have been considered as meeting the threshold. ITC has mapped the vendors used for collecting and sending the plastic waste for recycling/co-processing. ITC ensures that such collection is backed up with relevant EPR credits on the portal following plastic waste regulations. ITC engages with these vendors for sourcing data, information for plastic waste management compliance as well as for training and capacity building.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes
[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:
☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing
☑ Educate and work with stakeholders on understanding and measuring exposure to environmental risks
☑ Share information about your products and relevant certification schemes
☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration
☑ Align your organization's goals to support customers' targets and ambitions
☑ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
☑ Run a campaign to encourage innovation to reduce environmental impacts

(5.11.9.3) % of stakeholder type engaged

Select from:
☑ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ None

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

ITC's Agri Business supplies leaf tobacco to global tobacco companies and accordingly, ITC engages with its customers on key sustainability issues like climate change driven by their sustainable supply chain compliances, and requirements in line with their sourcing policies. In 2023-24, ITC's leaf tobacco business contributed to around 31% of ITC's Agri Business' revenues. ITC engages with all of its of its key customers (i.e.100% coverage) on sustainability - BAT and Philip Morris etc. The Sustainable Tobacco Programme (STP) was developed by the global tobacco industry in 2015 to set standards in agricultural practices, environmental management and key social and human rights areas for leaf tobacco suppliers (including ITC). The programme includes standards and criteria on a range of focus areas, structured under the key themes of water, human and labor rights, farmer livelihoods, climate change, natural habitats, soil health, crop and governance. STP is governed by a Steering Committee, formed by industry members including ITC's customers like BAT, who as part of their policy have to commitments to ensure that that all their leaf tobacco suppliers participate in STP. ITC supports its customers in meeting this commitment. As part of the programme, ITC completes a comprehensive annual self-assessment against the STP themes, as well as undertakes risk assessments. ITC's farm-monitoring procedures are leveraged for submitting information for the farm-level criteria as required by ITC's customers. The results of such self-assessments and onsite reviews form the foundation for a dialogue between ITC and its customers. The STP programme is aligned to UN SDGs with a stronger focus on impact, risk and continual improvement.

(5.11.9.6) Effect of engagement and measures of success

1. STP Compliance: ITC successfully deployed the required systems, process and monitoring tool in fulfilling the tobacco customers' requirement in the farm supply chain. 2. Human Right (HR) Impact Assessment: In 2021-22, ITC coordinated a HR impact assessment with an independent party, covering the entire leaf tobacco farm supply chain covering farmers from Andhra Pradesh and Karnataka region. The HR Due Diligence process was aligned to UN Guiding Principles of Business and Human Rights, and focused on identifying human rights risks and impacts covering farmers, labourers and communities. Several measures were implemented such as training and awareness on HR is carried out in 184 villages, released HR manual with easily understandable dos and don'ts for employees and farmers etc. 3. ITC is supporting its customers in managing long term climate change risk for tobacco growing. ITC has carried out climate risk assessment study for tobacco growing regions and implemented weather resilient tobacco programme to manage these risks. This include providing weather forecasting and corresponding recommendation of practices, early warning system for extreme events, calibrated surplus of seed/seedling etc. Measures of success: - % of STP certified leaf tobacco supplied to customers: Meeting 100% customer needs on STP certification. - % suppliers with climate resilient practices: 100% farmers covered under weather resilient tobacco production system.

Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Educate and work with stakeholders on understanding and measuring exposure to environmental risks

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☑ Align your organization’s goals to support customers’ targets and ambitions

☑ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

ITC's Agri Business supplies leaf tobacco to global tobacco companies and accordingly, ITC engages with its customers on key sustainability issues like climate change driven by their sustainable supply chain compliances, and requirements in line with their sourcing policies. In 2023-24, ITC's leaf tobacco business contributed to around 31% of ITC's Agri Business' revenues. ITC engages with all of its of its key customers (i.e.100% coverage) on sustainability - BAT and Philip Morris etc. The Sustainable Tobacco Programme (STP) was developed by the global tobacco industry in 2015 to set standards in agricultural practices, environmental management and key social and human rights areas for leaf tobacco suppliers (including ITC). The programme includes standards and criteria on a range of focus areas, structured under the key themes of water, human and labor rights, farmer livelihoods, climate change, natural habitats, soil health, crop and governance. STP is governed by a Steering Committee, formed by industry members including ITC's customers like BAT, who as part of their policy have to commitments to ensure that that all their leaf tobacco suppliers participate in STP. ITC supports its customers in meeting this commitment. As part of the programme, ITC completes a comprehensive annual self-assessment against the STP themes, as well as undertakes risk assessments. ITC's farm-monitoring procedures are leveraged for submitting information for the farm-level criteria as required by ITC's customers. The results of such self-assessments and onsite reviews form the foundation for a dialogue between ITC and its customers. The STP programme is aligned to UN SDGs with a stronger focus on impact, risk and continual improvement.

(5.11.9.6) Effect of engagement and measures of success

1. STP Compliance: ITC successfully deployed the required systems, process and monitoring tool in fulfilling the tobacco customers’ requirement in the farm supply chain. 2. More than 23,000 acres of land in West Godavari region of Andhra Pradesh is covered with drip irrigation technique which avoids loss of fertile top soil

through run off and enables increased water use efficiency. 3. Soil and moisture conservation work is done in tobacco-growing tracks in Andhra Pradesh and Karnataka to provide irrigation support to nurseries and standing crops Contemporary seedling production techniques (Tray seedling) cover 95% of the area in Karnataka Light Soil and 85% of the area in Northern Light Soil regions of flue-cured tobacco-grown areas, resulting in a uniform crop and improved productivity. Measures of success: - % of STP certified leaf tobacco supplied to customers: Meeting 100% customer needs on STP certification. - STP compliance & achieving globally benchmarked performance: This further ensures customer satisfaction, and continuity of relationship with customers. - % suppliers with climate resilient (which includes water efficient) practices: 100% farmers covered under weather resilient tobacco production system.
[Add row]

(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.

Row 1

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply
☑ Climate change
☑ Water

(5.12.4) Initiative category and type

Relationship sustainability assessment
☑ Align goals to feed into customers targets and ambitions

(5.12.5) Details of initiative

Consortium of customers - Tobacco manufacturers across the world are part of this group by establishing a common Sustainable Tobacco Programme (STP) guidelines (2.0) - under eight different themes viz, Water, Human rights, Crop, Climate change, Livelihood, Natural habitat, Soil theme and Governance. ITC participates as a supplier and provides data with respect to the supplies to the customers under the STP consortium.

(5.12.6) Expected benefits

Select all that apply

☑ Increased transparency of upstream/downstream value chain

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☑ 0-1 year

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☑ No

(5.12.11) Please explain

None
[Add row]

(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

(5.13.1) Environmental initiatives implemented due to CDP Supply Chain member engagement

Select from:

☑ No, but we plan to within the next two years

(5.13.2) Primary reason for not implementing environmental initiatives

Select from:

☑ Other, please specify **:**Environmental initiatives undertaken are part of ITC's Sustainability Agenda or product certification requirement by customers

(5.13.3) Explain why your organization has not implemented any environmental initiatives

ITC believes that when enterprises make societal value creation an integral part of their corporate strategy, powerful drivers of innovation emerge that make growth more enduring for all stakeholders. This paradigm is called 'Responsible Competitiveness' - an abiding strategy that focuses on extreme competitiveness but in a manner that replenishes the environment and supports sustainable livelihoods. ITC's innovative business models synergise the building of economic, environmental and social capital, thus embedding sustainability at the core of its corporate strategy. ITC's Sustainability strategy has not only contributed to building strong businesses of the future as well as a portfolio of winning world-class brands, but also in making your Company a global exemplar in 'Triple Bottom Line' performance. Your Company is actively working towards Sustainability 2.0, an agenda which reimagines sustainability under the pressing challenges of climate change and social inequity. Sustainability 2.0 calls for inclusive strategies that can support sustainable livelihoods, pursue newer ways to fight climate change, enable the transition to a net zero economy, work towards ensuring water security for all and create an effective circular economy for post-consumer packaging waste. It also entails protecting and restoring biodiversity and ecosystem services through adoption of nature-based solutions. Therefore, ITC's Sustainability agenda is driven by its own priorities and goals. A few examples include: Investment in decarbonization and developing climate resilience across value chains including agri value chains. ITC is also working with stakeholders within the catchment to ensure water security for all.
[Fixed row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

	Consolidation approach used	Provide the rationale for the choice of consolidation approach
Climate change	*Select from:* ☑ Operational control	*Operational control is relevant for manufacturing organization like ITC and hence this approach is selected.*
Water	*Select from:* ☑ Operational control	*Operational control is relevant for manufacturing organization like ITC and hence this approach is selected.*
Plastics	*Select from:* ☑ Operational control	*Operational control is relevant for manufacturing organization like ITC and hence this approach is selected.*
Biodiversity	*Select from:* ☑ Operational control	*Operational control is relevant for manufacturing organization like ITC and hence this approach is selected.*

[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:
☑ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply ☑ No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply ☑ No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

☑ India GHG Inventory Programme

☑ IPCC Guidelines for National Greenhouse Gas Inventories, 2006

☑ ISO 14064-1

☑ The Greenhouse Gas Protocol: Scope 2 Guidance

☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

	Scope 2, location-based	Scope 2, market-based	Comment
	Select from: ☑ We are reporting a Scope 2, location-based figure	*Select from:* ☑ We are reporting a Scope 2, market-based figure	*None*

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:

☑ No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

03/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

1235986.0

(7.5.3) Methodological details

Emission factors provided in the IPCC Guideline for National Greenhouse Gas Inventories of 2006 have been used to calculate GHG emissions from stationary combustion sources. Activity data (quantity of fuel consumed) is multiplied with the respective default energy factor or actual measured Net Calorific Value (NCV) to arrive at the energy consumption values, which is multiplied by the emission factor to quantify the direct emission from stationary combustion sources.

Scope 2 (location-based)

(7.5.1) Base year end

03/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

201141.0

(7.5.3) Methodological details

The quantification of indirect GHG emission due to purchased electricity is based on activity data (electricity consumption in kWh) multiplied by emission factors specified in the 'CO Baseline 2 Database for the Indian Power Sector User Guide', (version 13.0, June 2018) issued by Central Electricity Authority, Government of India. The quantification of indirect GHG emissions for purchased steam is based on activity data (energy consumption in GJ) multiplied by the relevant emission factor provided in the IPCC Guideline for National Greenhouse Gas Inventories of 2006.

Scope 2 (market-based)

(7.5.1) Base year end

03/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

198564.0

(7.5.3) Methodological details

The quantification of indirect GHG emission due to purchased electricity is based on activity data (electricity consumption in kWh) multiplied by emission factors specified in the 'CO Baseline 2 Database for the Indian Power Sector User Guide', (version 13.0, June 2018) issued by Central Electricity Authority, Government of India. The quantification of indirect GHG emissions for purchased steam is based on activity data (energy consumption in GJ) multiplied by the relevant emission factor provided in the IPCC Guideline for National Greenhouse Gas Inventories of 2006.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

03/30/2019

(7.5.2) Base year emissions (metric tons CO2e)

11228.0

(7.5.3) Methodological details

The calculated GHG emissions are based on (i) the total quantity of diesel consumed by all vendors for electricity generation using diesel-generator sets and (ii) the total electrical energy consumed by all the vendors combined together (iii) transportation of raw materials, products and wastes in the business operations of the vendors. The total quantity of diesel consumed by all vendors is multiplied with the net calorific value of diesel from 2006 IPCC Guidelines for National Greenhouse Gas Inventories and in turn with the emission factor of diesel (from IPCC) in order to arrive at the emissions owing to stationary energy consumption through combustion of diesel. The total electrical energy consumed by all the vendors combined together, has been multiplied with the grid emission factor from CEA Baseline Carbon Dioxide Emission Database Version 13.0 – LATEST in order to arrive at the emissions owing to electrical energy consumption. The transportation/distribution are of 4 types: Road, Rail, Air and Ship. The various types of trucks have been considered and data has been collected on quantity of materials in tonnes (raw materials) transported through different modes of transport along with the distances covered in km. Quantity of material (raw materials) transported has been multiplied with the distance it travelled to arrive at 'Tonne-km', and then add all Tonne-kms of a particular mode of transport to arrive at total Tonne-kms for the mode under consideration. Total Tonne-km for each mode has been multiplied with the respective emission factor for the mode. Sources for calculation of emission factors are as follows: Emission factor published by India GHG Programme The sum total of these three emissions yields the emissions owing to outsourced manufacturing processes under Education and Stationary Products business (18 Nos), third party manufacturers under Cigarette business (2 Nos.) and an associate company (ATC

Limited). ITC has calculated its Scope 3 GHG emissions, in accordance with ISO 14064:2006, the latest international standard specifying principles and requirements at the organization level for quantification and reporting of greenhouse gas (GHG) emissions and removals. The scope 3 emissions have been assured upon by M/s Ernst & Young Associates LLP (EY), to a reasonable level.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

03/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

ITC's emissions from capital expenditure is calculated by multiplying the total capital expenditure with the corresponding emission factor provided by Quantis. These emissions were normalised for the average lifetime of capital goods (generally over 10 years). Given the nature of these emissions, mitigation will depend on sustainable or low-carbon primary materials such as steel, cement, aluminium etc. being available in the market, and are therefore outside the purview of ITC's interventions. Hence, this is not considered relevant and excluded from the inventory for the time being.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

03/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

11228

(7.5.3) Methodological details

The calculated GHG emissions are based on (i) the total quantity of diesel consumed by all vendors for electricity generation using diesel-generator sets and (ii) the total electrical energy consumed by all the vendors combined together (iii) transportation of raw materials, products and wastes in the business operations of the vendors. The total quantity of diesel consumed by all vendors is multiplied with the net calorific value of diesel from 2006 IPCC Guidelines for National Greenhouse Gas Inventories and in turn with the emission factor of diesel (from IPCC) in order to arrive at the emissions owing to stationary energy consumption through

combustion of diesel. The total electrical energy consumed by all the vendors combined together, has been multiplied with the grid emission factor from CEA Baseline Carbon Dioxide Emission Database Version 13.0 – LATEST in order to arrive at the emissions owing to electrical energy consumption. The transportation/distribution are of 4 types: Road, Rail, Air and Ship. The various types of trucks have been considered and data has been collected on quantity of materials in tonnes (raw materials) transported through different modes of transport along with the distances covered in km. Quantity of material (raw materials) transported has been multiplied with the distance it travelled to arrive at 'Tonne-km', and then add all Tonne-kms of a particular mode of transport to arrive at total Tonne-kms for the mode under consideration. Total Tonne-km for each mode has been multiplied with the respective emission factor for the mode. Sources for calculation of emission factors are as follows: Emission factor published by India GHG Programme The sum total of these three emissions yields the emissions owing to outsourced manufacturing processes under Education and Stationary Products business (18 Nos), third party manufacturers under Cigarette business (2 Nos.) and an associate company (ATC Limited). ITC has calculated its Scope 3 GHG emissions, in accordance with ISO 14064:2006, the latest international standard specifying principles and requirements at the organization level for quantification and reporting of greenhouse gas (GHG) emissions and removals. The scope 3 emissions have been assured upon by M/s Ernst & Young Associates LLP (EY), to a reasonable level.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

03/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

93295

(7.5.3) Methodological details

Mode of downstream transportation and distribution are of four types: Road, Rail, Air and Ship. The various types of trucks have been considered and data has been collected on quantity of materials in tonnes (raw materials) transported through different modes of transport along with the distances covered in km. All Transportation between ITC Units, has been accounted for under upstream transportation and distribution. Quantity of raw materials transported has been multiplied with the distance it travelled to arrive at 'Tonne-km', and then add all Tonne-kms of a particular mode of transport to arrive at total Tonne-kms for the mode under consideration. Total Tonne-km for each mode has been multiplied with the respective emission factor for the mode. Sources for calculation of emission factors are as follows: Road, Rail and Air - Emission factors for India GHG Programme, Ship - latest Measuring and Managing CO2 emissions published by The European Chemical Industry Council (CEFIC). The scope 3 emissions have been assured upon by M/s Ernst & Young Associates LLP (EY), to a reasonable level.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

03/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

ITC has been sending its waste for recycling. In 2018-19, over 99% of ITC's waste generated was sent for recycling. Therefore, the primary source of emissions from waste is primarily its transportation. The downstream transportation of wastes has been captured under the source 'Purchased Downstream transportation and distribution' while calculating Scope 3 GHG emissions. Hence, it is not separately accounted.

Scope 3 category 6: Business travel

(7.5.1) Base year end

03/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

7584.0

(7.5.3) Methodological details

GHG emissions due to employee air travel has been calculated based on the emission factor chosen from India GHG Programme. The scope 3 emissions have been assured upon by M/s Ernst & Young Associates LLP (EY), to a reasonable level.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

03/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

3992.0

(7.5.3) Methodological details

Approach - Distance-based Method: Calculations are based on Distance Travelled and Distance-based Emission Factors. Data are collected on vehicle type [bus (diesel/CNG), car (petrol/diesel), mini bus) and distance travelled by vehicles for employee commuting. Based on the above reported vehicle type & distance data and relevant default factors, emissions due to employee commuting has been calculated using following formula: GHG emissions Distance Travelled x Emission factor, sourced from Emission factor development for Indian Vehicles, a report by the Automotive Research Association of India. The scope 3 emissions have been assured upon by M/s Ernst & Young Associates LLP (EY), to a reasonable level.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

03/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

Emissions from upstream leased assets, if any, are included under scope 1,2 emissions.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

03/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

165471.0

(7.5.3) Methodological details

Mode of downstream transportation and distribution are of four types: Road, Rail, Air and Ship. The various types of trucks have been considered and data has been collected on quantity of materials in tonnes (raw materials) transported through different modes of transport along with the distances covered in km. All Transportation between ITC Units, has been accounted for under upstream transportation and distribution. Quantity of raw materials transported has been multiplied with the distance it travelled to arrive at 'Tonne-km', and then add all Tonne-kms of a particular mode of transport to arrive at total Tonne-kms for the mode under consideration. Total Tonne-km for each mode has been multiplied with the respective emission factor for the mode. Sources for calculation of emission factors are as

follows: Road, Rail and Air - Emission factors for India GHG Programme, Ship - latest Measuring and Managing CO2 emissions published by The European Chemical Industry Council (CEFIC). The scope 3 emissions have been assured upon by M/s Ernst & Young Associates LLP (EY), to a reasonable level.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

03/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

Not relevant for ITC's businesses. ITC's product portfolio includes a mix of business-to-business (B2B) consumable products (like agri commodities, paper and paperboards (for packaging), and packaging) as well as FMCG products (B2C) that are sold directly to consumers (cigarettes, branded packaged foods, personal care and others). On a life cycle basis, these products do not entail any significant emissions during the consumption stage.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

03/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

On a life cycle basis, ITC's products do not entail any emissions during the consumption stage.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

03/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

Given the nature of ITC's product portfolio, it is assumed that ITC's products do not have any end of life related GHG emissions.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

03/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

Emissions from downstream leased assets, if any, would have been included under scope 1,2 emissions.

Scope 3 category 14: Franchises

(7.5.1) Base year end

03/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

Given nature of ITC's businesses and business models deployed, there are no emissions attributable to franchises. For managed hotels, emissions are/will be accounted similar to emissions from contract manufacturing.

Scope 3 category 15: Investments

(7.5.1) Base year end

03/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

ITC is not an investment company. Therefore, it is not relevant.

Scope 3: Other (upstream)

(7.5.1) Base year end

03/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

Not relevant

Scope 3: Other (downstream)

(7.5.1) Base year end

03/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

Not relevant
[Fixed row]

(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

1146088

(7.6.3) Methodological details

The calculated GHG emissions are based on (i) the total quantity of fuel consumed in operations (ii) the total quantity of diesel consumed for electricity generation using diesel-generator sets (iii) process emissions from limestone calcination, (iv) emissions from refrigerant gases released. The total quantity of fuel consumed by all vendors is multiplied with the net calorific value of the respective fuel from 2006 IPCC Guidelines for National Greenhouse Gas Inventories and in turn with the emission factor of the respective fuel (from IPCC) in order to arrive at the emissions owing to stationary energy consumption through combustion. Sources for calculation of emission factors are as follows: Emission factor published by IPCC NGGI 2006, Global Warming Potential (GWP) sourced from IPCC AR5. ITC's Scope 1 GHG emissions are verified using ISAE 3410 by KPMG Assurance & Consulting Services LLP to reasonable level.
[Fixed row]

(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

262236

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

241959

(7.7.4) Methodological details

The quantification of indirect GHG emission due to purchased electricity is based on activity data (electricity consumption in kWh) multiplied by weighted average emission factors specified in the 'CO2 Baseline Database for the Indian Power Sector User Guide', (version 19.0, December 2023) issued by Central Electricity Authority, Government of India. For market-based Scope 2 emissions, the emission factor of the contracted power plant is used (where applicable), and for location-based Scope 2 emissions, the emission factor of the grid is used for purchased electricity including purchased renewable electricity. The quantification of indirect GHG emissions for purchased steam is based on activity data (energy consumption in GJ) multiplied by the relevant emission factor. The emission factor is sourced from the IPCC Guideline for National Greenhouse Gas Inventories of 2006 for the corresponding fuel.
[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:
☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

12863

(7.8.3) Emissions calculation methodology

Select all that apply
☑ Supplier-specific method
☑ Fuel-based method
☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

The calculated GHG emissions are based on (i) the total quantity of fuel consumed in operations (ii) the total quantity of diesel consumed by all vendors for electricity generation using diesel-generator sets (iii) the total electrical energy consumed by all the vendors combined together, and (iv) fuel used in hired cars for guests travel (purchased service). The total quantity of fuel consumed by all vendors is multiplied with the net calorific value of the respective fuel from 2006 IPCC Guidelines for National Greenhouse Gas Inventories and in turn with the emission factor of the respective fuel (from IPCC) in order to arrive at the emissions owing to stationary energy consumption through combustion. The total electricity consumed by vendors was multiplied with the grid emission factor from CEA Baseline Carbon Dioxide Emission Database Version 19.0 – LATEST in order to arrive at GHG emissions. Similarly, emissions from guest travel is the total distance travelled by guests is estimated from the car service hired by the Hotels multiplied by the corresponding emission factor. Sources for calculation of emission factors are as follows: Emission factor published by India GHG Programme. The sum total of these emissions sources are accounted for outsourced manufacturing units of Stationery Business (8 Nos) and Cigarette business (4 Nos.) and two associate companies, i.e. ATC Limited and Gujarat Hotels Limited. ITC's Scope 3 GHG emissions are assured using ISAE 3410 by KPMG Assurance & Consulting Services LLP to reasonable level. The reported figure is the sum of two sub categories: Supply Chain Energy and pickup and drop of guests in ITC Hotels. Scope 3 GHG emissions from Supply Chain Energy is 12,354 tCO2e and pickup and drop of guests in ITC Hotels is 510 tCO2e. Total amount is 12,863 tCO2e

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

0

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

ITC's emissions from capital expenditure is calculated by multiplying the total capital expenditure with the corresponding emission factor provided by Quantis. These emissions were normalised for the average lifetime of capital goods (generally over 10 years). Given the nature of these emissions, mitigation will depend on sustainable or low-carbon primary materials such as steel, cement, aluminium etc. being available in the market, and are therefore outside the purview of ITC's interventions. Hence, this is not considered relevant and excluded from the inventory for the time being.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

12354

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Supplier-specific method

☑ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

The calculated GHG emissions are based on (i) the total quantity of fuel consumed in operations (ii) the total quantity of diesel consumed by all vendors for electricity generation using diesel-generator sets, and (iii) the total electrical energy consumed by all the vendors combined together. The total quantity of fuel consumed by all vendors is multiplied with the net calorific value of the respective fuel from 2006 IPCC Guidelines for National Greenhouse Gas Inventories and in turn with the emission factor of the respective fuel (from IPCC) in order to arrive at the emissions owing to stationary energy consumption through combustion. The total electricity

consumed by vendors was multiplied with the grid emission factor from CEA Baseline Carbon Dioxide Emission Database Version 19.0 – LATEST in order to arrive at GHG emissions. The sum total of these emissions sources are accounted for outsourced manufacturing units of Stationery Business (8 Nos) and Cigarette business (4 Nos.) and two associate companies, i.e. ATC Limited and Gujarat Hotels Limited. ITC's Scope 3 GHG emissions are assured using ISAE 3410 by KPMG Assurance & Consulting Services LLP to reasonable level. Scope 3 GHG emissions from Supply Chain Energy is 12,354 tCO2e.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

119932

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Supplier-specific method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Mode of downstream transportation and distribution are of four types: Road, Rail, Air and Ship. The various types of trucks have been considered and data has been collected on quantity of materials in tonnes (raw materials) transported through different modes of transport along with the distances covered in km. All Transportation between ITC Units, has been accounted for under upstream transportation and distribution. Quantity of raw materials transported has been multiplied with the distance it travelled to arrive at 'Tonne-km', and then add all Tonne-kms of a particular mode of transport to arrive at total Tonne-kms for the mode under consideration. Total Tonne-km for each mode has been multiplied with the respective emission factor for the mode. Sources for calculation of emission factors for different modes of transportation are as follows: Road - India Specific Road Transport Emission Factors published by India GHG Programme. Rail – Emission factor shared by India railways. Air - India Specific Air Transport Emission Factors for Passenger Travel and Material Transport published by India GHG Programme1. Ship

- Emission factor published by Department of Business, Energy & Industrial Strategy, UK. Scope 3 GHG emissions for upstream transportation has been verified using ISAE 3410 by KPMG Assurance & Consulting Services LLP to a reasonable level.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

ITC has been sending its waste for recycling. In 2023-24, over 99% of ITC's waste generated was sent for recycling. Therefore, the primary source of emissions from waste is primarily its transportation. The downstream transportation of wastes has been captured under the source 'Purchased Downstream transportation and distribution' while calculating Scope 3 GHG emissions. Hence, it is not separately accounted.

Business travel

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

2141

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

GHG emissions due to employee air travel has been calculated using the emission factor sourced from India GHG Programme. Scope 3 GHG emissions for business travel has been verified using ISAE 3410 by KPMG Assurance & Consulting Services LLP to a reasonable level.

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

5903

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Fuel-based method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Approach - Distance-based Method: Calculations are based on Distance Travelled and Distance-based Emission Factors. Data are collected on vehicle type [bus (diesel/CNG), car (petrol/diesel), mini bus) and distance travelled by vehicles for employee commuting. Based on the above reported vehicle type & distance data and relevant default factors, emissions due to employee commuting has been calculated using following formula: GHG emissions Distance Travelled x Emission factor, sourced from Emission factor development for Indian Vehicles, a report by the Automotive Research Association of India. Scope 3 GHG emissions for employee commuting has been verified using ISAE 3410 by KPMG Assurance & Consulting Services LLP to a reasonable level.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Emissions from upstream leased assets, if any, are included under scope 1,2 emissions.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

111720

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Supplier-specific method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Mode of downstream transportation and distribution are of four types: Road, Rail, Air and Ship. The various types of trucks have been considered and data has been collected on quantity of materials in tonnes (raw materials) transported through different modes of transport along with the distances covered in km. All Transportation between ITC Units, has been accounted for under upstream transportation and distribution. Quantity of raw materials transported has been multiplied with the

distance it travelled to arrive at 'Tonne-km', and then add all Tonne-kms of a particular mode of transport to arrive at total Tonne-kms for the mode under consideration. Total Tonne-km for each mode has been multiplied with the respective emission factor for the mode. Sources for calculation of emission factors for different modes of transportation are as follows: Road - India Specific Road Transport Emission Factors published by India GHG Programme. Rail – Emission factor shared by India railways. Air - India Specific Air Transport Emission Factors for Passenger Travel and Material Transport published by India GHG Programme1. Ship - Emission factor published by Department of Business, Energy & Industrial Strategy, UK. Scope 3 GHG emissions for downstream transportation has been verified using ISAE 3410 by KPMG Assurance & Consulting Services LLP to a reasonable level.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Not relevant for ITC's businesses. ITC's product portfolio includes a mix of business-to-business (B2B) consumable products (like agri commodities, paper and paperboards (for packaging), and packaging) as well as FMCG products (B2C) that are sold directly to consumers (cigarettes, branded packaged foods, personal care and others). On a life cycle basis, these products do not entail any significant emissions during the consumption stage.

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

ITC's product portfolio includes a mix of business-to-business (B2B) products (like agri commodities, paper and paperboards, and packaging) as well as FMCG products that are sold directly to consumers (cigarettes, branded packaged foods, personal care and others). On a life cycle basis, these products do not entail any significant emissions during the consumption stage.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Given the nature of ITC's product portfolio, it is assumed that ITC's products do not have any end of life related GHG emissions.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Emissions from downstream leased assets, if any, would have been included under scope 1,2 emissions.

Franchises

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Given nature of ITC's businesses and business models deployed, there are no emissions attributable to franchises. For managed hotels, emissions are/will be accounted for in the supply chain, if applicable, similar to emissions from contract manufacturing.

Investments

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

ITC is not an investment company. Therefore, it is not relevant.

Other (upstream)

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Please explain

Not relevant

Other (downstream)

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Please explain

Not relevant
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:
☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:
☑ Reasonable assurance

(7.9.1.4) Attach the statement

7.9_GHG Assurance Statement.pdf

(7.9.1.5) Page/section reference

Page 1 provides information on the type of verification, i.e. Reasonable assurance, and the period, i.e. 01 Apr 2023 to 31 Mar 2024. Page 1 refers to the standards used to calculate GHG inventory, i.e. ISO 14064-1, GHG Protocol and Page 2 provides information on the assurance standard, i.e. ISAE 3410 Annexure I on page 5 provides assured GHG emissions data including Scope 1 GHG emissions.

(7.9.1.6) Relevant standard

Select from:

☑ ISAE 3410

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

☑ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☑ Reasonable assurance

(7.9.2.5) Attach the statement

7.9_GHG Assurance Statement.pdf

(7.9.2.6) Page/ section reference

Page 1 provides information on the type of verification, i.e. Reasonable assurance, and the period, i.e. 01 Apr 2023 to 31 Mar 2024. Page 1 refers to the standards used to calculate GHG inventory, i.e. ISO 14064-1, GHG Protocol and Page 2 provides information on the assurance standard, i.e. ISAE 3410 Annexure I on page 5 provides assured GHG emissions data including Scope 2 GHG emissions (location based).

(7.9.2.7) Relevant standard

Select from:

☑ ISAE 3410

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:

☑ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☑ Reasonable assurance

(7.9.2.5) Attach the statement

7.9_GHG Assurance Statement.pdf

(7.9.2.6) Page/ section reference

Page 1 provides information on the type of verification, i.e. Reasonable assurance, and the period, i.e. 01 Apr 2023 to 31 Mar 2024. Page 1 refers to the standards used to calculate GHG inventory, i.e. ISO 14064-1, GHG Protocol and Page 2 provides information on the assurance standard, i.e. ISAE 3410 Annexure I on page 5 provides assured GHG emissions data including Scope 2 GHG emissions (market based).

(7.9.2.7) Relevant standard

Select from:

☑ ISAE 3410

(7.9.2.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

☑ Scope 3: Purchased goods and services

☑ Scope 3: Upstream transportation and distribution

☑ Scope 3: Business travel

☑ Scope 3: Employee commuting

☑ Scope 3: Downstream transportation and distribution

(7.9.3.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☑ Reasonable assurance

(7.9.3.5) Attach the statement

7.9_GHG Assurance Statement.pdf

(7.9.3.6) Page/section reference

Page 1 provides information on the type of verification, i.e. Reasonable assurance, and the period, i.e. 01 Apr 2023 to 31 Mar 2024. Page 1 refers to the standards used to calculate GHG inventory, i.e. ISO 14064-1, GHG Protocol (Scope 3) and Page 2 provides information on the assurance standard, i.e. ISAE 3410 Annexure I on page 5 provides assured GHG emissions data including Scope 3 GHG emissions including relevant categories.

(7.9.3.7) Relevant standard

Select from:

☑ ISAE 3410

(7.9.3.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

☑ Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

239395

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

115

(7.10.1.4) Please explain calculation

Impact due to change in renewable energy consumption is calculated by assessing the change in share of renewable energy and its corresponding impact on GHG emissions (by multiplying with the corresponding emission factor). Step wise calculations are mentioned below: Step 1: The difference between renewable energy-based electricity consumed in 2023-24 and 2022-23 is multiplied with the corresponding grid emission factor. Formula used: [Renewable electricity (2023-24) - Renewable electricity (2022-23)](Grid emission factor) Step 2: The difference between renewable thermal energy consumed in 2023-24 and 2022-23 is multiplied with the corresponding emission factor. Formula used: [Renewable thermal (2023-24) - Renewable thermal (2022-23)]*(Emission Factor) Emission factor is used for the corresponding energy type being replaced. For example, cogeneration plant in Paper Business utilizes biofuels along with coal, and increase in share of biomass will imply replacing coal. Step 3: The values from step 1 and 2 are added to arrive at change in emissions due to renewable energy. Formula used: Change in emissions due to renewable energy [Renewable electricity (2023-24) - Renewable electricity (2022-23)]*(Grid emission factor) [Renewable thermal (2023-24) - Renewable thermal (2022-23)]*(Emission Factor) Step 4: Percentage change is calculated by dividing the value from step 3 with the difference between current year and previous year emissions, and multiplying by 100. Formula used: Percentage change Change in emissions due to renewable energy/(Current year's emissions - Previous year's emissions)*100*

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

50832

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

24

(7.10.1.4) Please explain calculation

This includes Energy and GHG reduction projects implemented during the year. This is calculated by the adding up actual savings from multiple projects during the year. Step 1: Energy saved from project 1 is multiplied with the corresponding emission factor to arrive at the figure for emissions reduced. Formula used: (Energy

saved from Project 1)(Emission Factor) Step 2: Energy saved from project 2 is multiplied with the corresponding emission factor to arrive at the figure for emissions reduced. Formula used: (Energy saved from Project 2)*(Emission Factor) Step 3: Emissions reduced from all the projects are aggregated. Formula used: (Energy saved from Project1)*(Emission Factor)(Energy saved from Project2)*(Emission Factor)...(Energy saved from Projectn)*(Emission Factor) Emission Factor is selected for the energy saved by each of the project. For example, for efficient LED lights project that saves grid electricity, its GHG emissions saved is calculated by multiplying electricity saved with grid emission factor. Step 4: Percentage change is calculated by dividing the figure from step 4 (change in emissions due to emission reduction activities) with the difference between current year's emissions and previous year's emissions, and multiplying by 100. Formula used: Percentage change Change in emissions due to emission reduction activities/(Current year's emissions - Previous year's emissions)*100*

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No divestment happened during the year

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No acquisition happened during the year

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No merger happened during the year

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

78282

(7.10.1.2) Direction of change in emissions

Select from:

☑ Increased

(7.10.1.3) Emissions value (percentage)

38

(7.10.1.4) Please explain calculation

*The increase in output reflects the growth in ITC businesses and demand for underlying products. This is estimated by taking into account the specific GHG for each Business and their key product categories multiplied with the actual production of each of the product categories manufactured. The formula is mentioned below: (Specific GHG of Product category 1 * Actual production of Product category 1) (Specific GHG of Product category 2 * Actual production of Product category 2)... (Specific GHG of Product category n * Actual production of Product category n) Percentage change is calculated using below formula. Percentage change Change in emissions due to change in output/(Current year's emissions - Previous year's emissions)*100*

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No Change

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

4219

(7.10.1.2) Direction of change in emissions

Select from:

☑ Increased

(7.10.1.3) Emissions value (percentage)

2

(7.10.1.4) Please explain calculation

*For the year 2023-24, one factory at Khurda has been added. In addition, there was brownfield expansion of factory at Medak by introducing Biscuits line and at Saharanpur by introducing capsule filter manufacturing line. The formula is mentioned below: Khurda factory (Scope 1 GHG Scope 2 GHG) Biscuit line at Medak factory (Scope 1 GHG Scope 2 GHG) Capsule filter line at Saharanpur factory (Scope 1 GHG Scope 2 GHG). Percentage change is calculated using below formula. Percentage change Change in emissions due to change in boundary/(Current year's emissions - Previous year's emissions)*100*

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No significant change observed

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No change

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No change
[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:
☑ Market-based

(7.13) Is biogenic carbon pertaining to your direct operations relevant to your current CDP climate change disclosure?

Select from:
☑ Yes

(7.13.1) Account for biogenic carbon data pertaining to your direct operations and identify any exclusions.

Sequestration during land use change

(7.13.1.1) Emissions (metric tons CO2)

5670000

(7.13.1.2) Methodology

Select all that apply
☑ Default emissions factors
☑ Region-specific emissions factors
☑ Empirical models
☑ Field measurements

(7.13.1.3) Please explain

It includes sequestration from ITC's social and farm forestry programme that promotes large-scale tree plantation across India. Emissions sequestered is calculated using the CDM methodology AR-ACM0001. This include mostly site measurements along with standard factors for sequestration. Almost all standing trees (over 90%) are counted across the country. Actual measurement of basic pulpable wood is carried out in select fields which is then expanded to include root biomass, leaf and small branches as per the research study in India. From this information emissions are calculated in accordance with the CDM methodology, which is aligned to IPCC National Greenhouse gas inventories 2006.

CO2 emissions from biofuel combustion (land machinery)

(7.13.1.1) Emissions (metric tons CO2)

0

(7.13.1.2) Methodology

Select all that apply

☑ Default emissions factors

(7.13.1.3) Please explain

Not applicable

CO2 emissions from biofuel combustion (processing/manufacturing machinery)

(7.13.1.1) Emissions (metric tons CO2)

1160929

(7.13.1.2) Methodology

Select all that apply

☑ Default emissions factors

(7.13.1.3) Please explain

It includes biomass used by ITC factories. Biogenic emissions is calculated by multiplying energy of each type of biomass multiplied with the corresponding emission factor. Emission factor for each type of biomass consumed is sourced from the IPCC National Greenhouse gas inventories 2006.

CO2 emissions from biofuel combustion (other)

(7.13.1.1) Emissions (metric tons CO2)

0

(7.13.1.2) Methodology

Select all that apply

☑ Default emissions factors

(7.13.1.3) Please explain

Not applicable
[Fixed row]

(7.14) Do you calculate greenhouse gas emissions for each agricultural commodity reported as significant to your business?

Timber products

(7.14.1) GHG emissions calculated for this commodity

Select from:

☑ Yes

(7.14.2) Reporting emissions by

Select from:

☑ Total

(7.14.3) Emissions (metric tons CO2e)

39786

(7.14.4) Denominator: unit of production

Select from:

☑ Metric tons

(7.14.5) Change from last reporting year

Select from:

☑ Higher

(7.14.6) Please explain

GHG emissions are calculated by multiplying the quantity of wood sourced with the corresponding emission factor. GHG emissions has increased within the threshold defined due to higher purchased volume, 14% higher volume this year. Emissions intensity, i.e. emissions per metric tonne of timber, has remained same. This was sourced from the GaBi database (2018). Note: ITC has defined that change within the range of /- 15% as compared to last reporting year, implies performance has remained about the same, change between /- 16% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower. The higher threshold for timber is based on the nature of business, and temporary slowdown in the global markets the previous year.

Tobacco

(7.14.1) GHG emissions calculated for this commodity

Select from:

☑ Yes

(7.14.2) Reporting emissions by

Select from:

☑ Total

(7.14.3) Emissions (metric tons CO2e)

195039

(7.14.4) Denominator: unit of production

Select from:

☑ Unit of product

(7.14.5) Change from last reporting year

Select from:

☑ This is our first year of measurement

(7.14.6) Please explain

In 2023-24, emissions calculations methodology has been revised from previous year. Emissions are calculated based on each of the cultivation process both on-farm and off-farm, including nursery, transplantation, growing, cultivation and curing. Emission factors are sourced from IPCC National Greenhouse gas Inventories 2006 and Global Warming Potential from AR5. Emissions are calculated for the each type of tobacco sourced and processed. This also includes processing done at the farmer's end as well.

Wheat

(7.14.1) GHG emissions calculated for this commodity

Select from:

☑ Yes

(7.14.2) Reporting emissions by

Select from:

☑ Total

(7.14.3) Emissions (metric tons CO2e)

813922

(7.14.4) Denominator: unit of production

Select from:

☑ Unit of product

(7.14.5) Change from last reporting year

Select from:

☑ Much lower

(7.14.6) Please explain

GHG emissions from wheat cultivation is calculated by multiplying quantity of wheat sourced with the corresponding emission factor. Emission factor for wheat is sourced from the "Greenhouse gas emissions from agricultural food production to supply Indian diets: Implications for climate change mitigation" by Sylvia H. Vetter et. al. GHG emissions has reduced due to lower in sourcing quantity.
[Fixed row]

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

☑ Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

☑ CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

1112917

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:
☑ CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

6257

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:
☑ N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

15635

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 4

(7.15.1.1) Greenhouse gas

Select from:
☑ HFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

11279

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Fifth Assessment Report (AR5 – 100 year)
[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
India	*1144542*	*262147*	*241870*
Nepal	*1546*	*89*	*89*

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☑ By business division

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

Row 1

(7.17.1.1) Business division

Paperboard and Specialty Papers Division

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

1047178

Row 2

(7.17.1.1) Business division

Foods Business Division

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

35262

Row 3

(7.17.1.1) Business division

Hotels Division

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

13847

Row 4

(7.17.1.1) Business division

Cigarette/Tobacco Division

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

8807

Row 5

(7.17.1.1) Business division

Agri Business Division

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

21901

Row 6

(7.17.1.1) Business division

Printing and Packaging Business

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

11436

Row 7

(7.17.1.1) Business division

Others (Personal Care, Agri (spices) unit, offices and subsidiaries)

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

7657
[Add row]

(7.18) Do you include emissions pertaining to your business activity(ies) in your direct operations as part of your global gross Scope 1 figure?

Select from:
☑ Yes

(7.18.2) Report the Scope 1 emissions pertaining to your business activity(ies) and explain any exclusions. If applicable, disaggregate your agricultural/forestry by GHG emissions category.

Row 1

(7.18.2.1) Activity

Select from:
☑ Processing/Manufacturing

(7.18.2.3) Emissions (metric tons CO2e)

1146088

(7.18.2.4) Methodology

Select all that apply
☑ Default emissions factor
☑ Field measurements

(7.18.2.5) Please explain

This includes the fuel consumed, process emissions, refrigerants etc. ITC's scope 1 GHG emissions are calculated using default emission factor published in IPCC National Greenhouse Gas Inventories 2006 and taking Global Warming Potential published in IPCC fifth Assessment Report
[Add row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply
☑ By business division

(7.20.1) Break down your total gross global Scope 2 emissions by business division.

Row 1

(7.20.1.1) Business division

Paperboard and Specialty Papers Division

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

31194

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

29645

Row 2

(7.20.1.1) Business division

Foods Business Division

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

80921

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

80921

Row 3

(7.20.1.1) Business division

Hotels Division

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

75104

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

60201

Row 4

(7.20.1.1) Business division

Cigarette/Tobacco Division

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

21493

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

18005

Row 5

(7.20.1.1) Business division

Agri Business Division

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

6008

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

5970

Row 6

(7.20.1.1) Business division

Printing and Packaging Business

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

17338

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

17338

Row 7

(7.20.1.1) Business division

Others (Personal Care, Agri (spices) unit, offices and subsidiaries)

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

30178

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

29879
[Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

1146088

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

262236

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

241959

(7.22.4) Please explain

This include emissions data for ITC Units and subsidiaries part of ITC's Scope 1 and Scope 2 boundary. Emission sources includes the fuel consumed, process emissions, refrigerants etc. ITC's scope 1 GHG emissions are calculated using default emission factor published in IPCC National Greenhouse Gas Inventories 2006 and taking Global Warming Potential published in IPCC fifth Assessment Report

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

5380

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

10272

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

10272

(7.22.4) Please explain

This include emissions data for only subsidiaries (excluding ITC own Units) part of ITC's Scope 1 and Scope 2 boundary. Emission sources includes the fuel consumed, process emissions, refrigerants etc. ITC's scope 1 GHG emissions are calculated using default emission factor published in IPCC National Greenhouse Gas Inventories 2006 and taking Global Warming Potential published in IPCC fifth Assessment Report
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:
☑ Yes

(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

Row 1

(7.23.1.1) Subsidiary name

Technico Agri Sciences Limited

(7.23.1.2) Primary activity

Select from:
☑ Biotechnology

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ Other unique identifier, please specify :Company's registration number

(7.23.1.11) Other unique identifier

U01111DL1999PLC098646

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

84

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

2455

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

2455

(7.23.1.15) Comment

None

Row 2

(7.23.1.1) Subsidiary name

Bay Islands Hotels Limited

(7.23.1.2) Primary activity

Select from:

☑ Hotels & lodging

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ Other unique identifier, please specify :Company's registration number

(7.23.1.11) Other unique identifier

U74899HR1976PLC052282

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

251

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

549

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

549

(7.23.1.15) Comment

None

Row 3

(7.23.1.1) Subsidiary name

Srinivasa Resorts Limited

(7.23.1.2) Primary activity

Select from:

☑ Hotels & lodging

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ Other unique identifier, please specify :Company's registration number

(7.23.1.11) Other unique identifier

U74999TG1984PLC005192

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

577

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

3418

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

3418

(7.23.1.15) Comment

None

Row 4

(7.23.1.1) Subsidiary name

Landbase India Pvt Ltd

(7.23.1.2) Primary activity

Select from:

☑ Real estate services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ Other unique identifier, please specify :Company's registration number

(7.23.1.11) Other unique identifier

U74899HR1992PLC052412

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

123

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

1209

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

1209

(7.23.1.15) Comment

None

Row 5

(7.23.1.1) Subsidiary name

Surya Nepal Private Limited

(7.23.1.2) Primary activity

Select from:

☑ Tobacco products

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ Other unique identifier, please specify :Company's registration number

(7.23.1.11) Other unique identifier

1488/039

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

1546

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

89

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

89

(7.23.1.15) Comment

None

Row 6

(7.23.1.1) Subsidiary name

ITC Infotech (India) Limited

(7.23.1.2) Primary activity

Select from:

☑ IT services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ Other unique identifier, please specify :Company registration

(7.23.1.11) Other unique identifier

U65991WB1996PLC077341

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

49

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

151

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

151

(7.23.1.15) Comment

None

Row 7

(7.23.1.1) Subsidiary name

North East Nutrient Private Limited

(7.23.1.2) Primary activity

Select from:

☑ Baked goods & cereals

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ Other unique identifier, please specify :Company's registration number

(7.23.1.11) Other unique identifier

U15122WB2013PTC196135

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

2749

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

2401

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

2401

(7.23.1.15) Comment

None
[Add row]

(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Row 1

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:
☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Facility

(7.26.5) Allocation level detail

There are no meters available to directly measure and report the corresponding GHG emissions. Therefore, factory level emissions are apportioned based on the product supplied to this customer to the total production from this Unit.

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

33591

(7.26.9) Emissions in metric tonnes of CO2e

36586

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

The main source of Scope 1 GHG emissions include fuel consumed in the Unit. In addition, it also includes process emissions from calcination of limestone. Other sources of emissions include leakage of refrigerants, CO2 released from the fire extinguishers etc.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Since the allocation is done based on the share of product sold to the customer in the total production of the identified Units, all sources of significant GHG sources applicable for the Units have been included. ITC has computed its greenhouse gas (GHG) inventory, including GHG emissions, biogenic Carbon Dioxide (CO2) emissions and GHG removals, in accordance with ISO 14064-1. The GHG inventory of 2023-24 has been verified by KPMG Assurance and Consulting Services LLP at the 'Reasonable Assurance' level. ITC accounts for the following gases in its GHG inventory: Carbon Dioxide (CO2), Methane (CH4), Nitrous Oxide (N2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs) and Sulphur Hexafluoride (SF6) for GHG emissions and CO2 for GHG sequestration.

(7.26.14) Where published information has been used, please provide a reference

Total GHG emissions at ITC has been verified by a third party and available in the ITC's Sustainability Report 2024. ITC's emissions inventory is available on page 224 This report can be accessed at https://www.itcportal.com/sustainability/sustainability-integrated-report-2024/ITC-Sustainability-Integrated-Report-2024.pdf

Row 2

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Facility

(7.26.5) Allocation level detail

There are no meters available to directly measure and report the corresponding GHG emissions. Therefore, factory level emissions are apportioned based on the product supplied to this customer to the total production from this Unit.

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

1458

(7.26.9) Emissions in metric tonnes of CO2e

247

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

The main source of Scope 1 GHG emissions include fuel consumed in the Unit. In addition, it also includes process emissions from calcination of limestone. Other sources of emissions include leakage of refrigerants, CO2 released from the fire extinguishers etc.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Since the allocation is done based on the share of product sold to the customer in the total production of the identified Units, all sources of significant GHG sources applicable for the Units have been included. ITC has computed its greenhouse gas (GHG) inventory, including GHG emissions, biogenic Carbon Dioxide (CO2) emissions and GHG removals, in accordance with ISO 14064-1. The GHG inventory of 2023-24 has been verified by KPMG Assurance and Consulting Services LLP at the 'Reasonable Assurance' level. ITC accounts for the following gases in its GHG inventory: Carbon Dioxide (CO2), Methane (CH4), Nitrous Oxide (N2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs) and Sulphur Hexafluoride (SF6) for GHG emissions and CO2 for GHG sequestration.

(7.26.14) Where published information has been used, please provide a reference

Total GHG emissions at ITC has been verified by a third party and available in the ITC's Sustainability Report 2024. ITC's emissions inventory is available on page 224 This report can be accessed at https://www.itcportal.com/sustainability/sustainability-integrated-report-2024/ITC-Sustainability-Integrated-Report-2024.pdf

Row 3

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Facility

(7.26.5) Allocation level detail

There are no meters available to directly measure and report the corresponding GHG emissions. Therefore, factory level emissions are apportioned based on the product supplied to this customer to the total production from this Unit.

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

41947

(7.26.9) Emissions in metric tonnes of CO2e

7032

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

The main source of Scope 1 GHG emissions include fuel consumed in the Unit. In addition, it also includes process emissions from calcination of limestone. Other sources of emissions include leakage of refrigerants, CO2 released from the fire extinguishers etc.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Since the allocation is done based on the share of product sold to the customer in the total production of the identified Units, all sources of significant GHG sources applicable for the Units have been included. ITC has computed its greenhouse gas (GHG) inventory, including GHG emissions, biogenic Carbon Dioxide (CO2) emissions and GHG removals, in accordance with ISO 14064-1. The GHG inventory of 2023-24 has been verified by KPMG Assurance and Consulting Services LLP

at the 'Reasonable Assurance' level. ITC accounts for the following gases in its GHG inventory: Carbon Dioxide (CO2), Methane (CH4), Nitrous Oxide (N2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs) and Sulphur Hexafluoride (SF6) for GHG emissions and CO2 for GHG sequestration.

(7.26.14) Where published information has been used, please provide a reference

Total GHG emissions at ITC has been verified by a third party and available in the ITC's Sustainability Report 2024. ITC's emissions inventory is available on page 224 This report can be accessed at https://www.itcportal.com/sustainability/sustainability-integrated-report-2024/ITC-Sustainability-Integrated-Report-2024.pdf

Row 4

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Facility

(7.26.5) Allocation level detail

There are no meters available to directly measure and report the corresponding GHG emissions. Therefore, factory level emissions are apportioned based on the product supplied to this customer to the total production from this Unit.

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

416

(7.26.9) Emissions in metric tonnes of CO2e

56

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

The main source of Scope 1 GHG emissions include fuel consumed in the Unit. In addition, it also includes process emissions from calcination of limestone. Other sources of emissions include leakage of refrigerants, CO2 released from the fire extinguishers etc.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Since the allocation is done based on the share of product sold to the customer in the total production of the identified Units, all sources of significant GHG sources applicable for the Units have been included. ITC has computed its greenhouse gas (GHG) inventory, including GHG emissions, biogenic Carbon Dioxide (CO2) emissions and GHG removals, in accordance with ISO 14064-1. The GHG inventory of 2023-24 has been verified by KPMG Assurance and Consulting Services LLP at the 'Reasonable Assurance' level. ITC accounts for the following gases in its GHG inventory: Carbon Dioxide (CO2), Methane (CH4), Nitrous Oxide (N2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs) and Sulphur Hexafluoride (SF6) for GHG emissions and CO2 for GHG sequestration.

(7.26.14) Where published information has been used, please provide a reference

Total GHG emissions at ITC has been verified by a third party and available in the ITC's Sustainability Report 2024. ITC's emissions inventory is available on page 224 This report can be accessed at https://www.itcportal.com/sustainability/sustainability-integrated-report-2024/ITC-Sustainability-Integrated-Report-2024.pdf

Row 5

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☑ Facility

(7.26.5) Allocation level detail

There are no meters available to directly measure and report the corresponding GHG emissions. Therefore, factory level emissions are apportioned based on the product supplied to this customer to the total production from this Unit.

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

33591

(7.26.9) Emissions in metric tonnes of CO2e

817

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

The main source of Scope 2 GHG emissions are from the purchased electricity consumed in the facility.

(7.26.12) Allocation verified by a third party?

Select from:
☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Since the allocation is done based on the share of product sold to the customer in the total production of the identified Units, all sources of significant GHG sources applicable for the Units have been included. ITC has computed its greenhouse gas (GHG) inventory, including GHG emissions, biogenic Carbon Dioxide (CO2) emissions and GHG removals, in accordance with ISO 14064-1. The GHG inventory of 2023-24 has been verified by KPMG Assurance and Consulting Services LLP at the 'Reasonable Assurance' level. ITC accounts for the following gases in its GHG inventory: Carbon Dioxide (CO2), Methane (CH4), Nitrous Oxide (N2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs) and Sulphur Hexafluoride (SF6) for GHG emissions and CO2 for GHG sequestration.

(7.26.14) Where published information has been used, please provide a reference

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Row 6

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☑ Facility

(7.26.5) Allocation level detail

There are no meters available to directly measure and report the corresponding GHG emissions. Therefore, factory level emissions are apportioned based on the product supplied to this customer to the total production from this Unit.

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

1458

(7.26.9) Emissions in metric tonnes of CO2e

67

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

The main source of Scope 2 GHG emissions are from the purchased electricity consumed in the facility.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Since the allocation is done based on the share of product sold to the customer in the total production of the identified Units, all sources of significant GHG sources applicable for the Units have been included. ITC has computed its greenhouse gas (GHG) inventory, including GHG emissions, biogenic Carbon Dioxide (CO2) emissions and GHG removals, in accordance with ISO 14064-1. The GHG inventory of 2023-24 has been verified by KPMG Assurance and Consulting Services LLP at the 'Reasonable Assurance' level. ITC accounts for the following gases in its GHG inventory: Carbon Dioxide (CO2), Methane (CH4), Nitrous Oxide (N2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs) and Sulphur Hexafluoride (SF6) for GHG emissions and CO2 for GHG sequestration.

(7.26.14) Where published information has been used, please provide a reference

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Row 7

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☑ Facility

(7.26.5) Allocation level detail

There are no meters available to directly measure and report the corresponding GHG emissions. Therefore, factory level emissions are apportioned based on the product supplied to this customer to the total production from this Unit.

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

41947

(7.26.9) Emissions in metric tonnes of CO2e

2083

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

The main source of Scope 2 GHG emissions are from the purchased electricity consumed in the facility.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Since the allocation is done based on the share of product sold to the customer in the total production of the identified Units, all sources of significant GHG sources applicable for the Units have been included. ITC has computed its greenhouse gas (GHG) inventory, including GHG emissions, biogenic Carbon Dioxide (CO2) emissions and GHG removals, in accordance with ISO 14064-1. The GHG inventory of 2023-24 has been verified by KPMG Assurance and Consulting Services LLP at the 'Reasonable Assurance' level. ITC accounts for the following gases in its GHG inventory: Carbon Dioxide (CO2), Methane (CH4), Nitrous Oxide (N2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs) and Sulphur Hexafluoride (SF6) for GHG emissions and CO2 for GHG sequestration.

(7.26.14) Where published information has been used, please provide a reference

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Row 8

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☑ Scope 2: market-based

(7.26.4) Allocation level

Select from:

☑ Facility

(7.26.5) Allocation level detail

There are no meters available to directly measure and report the corresponding GHG emissions. Therefore, factory level emissions are apportioned based on the product supplied to this customer to the total production from this Unit.

(7.26.6) Allocation method

Select from:

☑ Allocation based on mass of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☑ Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

416

(7.26.9) Emissions in metric tonnes of CO2e

45

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

The main source of Scope 2 GHG emissions are from the purchased electricity consumed in the facility.

(7.26.12) Allocation verified by a third party?

Select from:

☑ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Since the allocation is done based on the share of product sold to the customer in the total production of the identified Units, all sources of significant GHG sources applicable for the Units have been included. ITC has computed its greenhouse gas (GHG) inventory, including GHG emissions, biogenic Carbon Dioxide (CO2) emissions and GHG removals, in accordance with ISO 14064-1. The GHG inventory of 2023-24 has been verified by KPMG Assurance and Consulting Services LLP at the 'Reasonable Assurance' level. ITC accounts for the following gases in its GHG inventory: Carbon Dioxide (CO2), Methane (CH4), Nitrous Oxide (N2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs) and Sulphur Hexafluoride (SF6) for GHG emissions and CO2 for GHG sequestration.

(7.26.14) Where published information has been used, please provide a reference

Total GHG emissions at ITC has been verified by a third party and available in the ITC's Sustainability Report 2024. ITC's emissions inventory is available on page 224 This report can be accessed at https://www.itcportal.com/sustainability/sustainability-integrated-report-2024/ITC-Sustainability-Integrated-Report-2024.pdf
[Add row]

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:
☑ Diversity of product lines makes accurately accounting for each product/product line cost ineffective

(7.27.2) Please explain what would help you overcome these challenges

Customer specific sub-metering for monitoring of relevant activity data would facilitate in more accurate allocation of emissions to product variants sold to specific customers.
[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:

☑ Yes

(7.28.2) Describe how you plan to develop your capabilities

ITC has already deployed enterprise-wide Integrated Sustainability Data Management System (ISDMS) to capture performance data. This data is also assured by KPMG Assurance and Consulting Services, LLP to reasonable level to provide confidence to the stakeholders. The assurance statement is included in the Sustainability & Integrated report 2024 which is published in the website. ITC intends to work with the customers to improve accuracy of GHG monitoring such as through sub-metering as compared to the current allocation method. As the amount of products sold to the customers compared to the total saleable production of relevant ITC factories increases over time, investment in such customer specific sub-metering may be considered.
[Fixed row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

☑ More than 0% but less than or equal to 5%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	*Select from:* ☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ No

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of purchased or acquired steam	*Select from:* ☑ Yes
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:* ☑ Yes

[Fixed row]

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:
☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

3310365

(7.30.1.3) MWh from non-renewable sources

3368138

(7.30.1.4) Total (renewable and non-renewable) MWh

6678503

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:
☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

28526

(7.30.1.3) MWh from non-renewable sources

294084

(7.30.1.4) Total (renewable and non-renewable) MWh

322610

Consumption of purchased or acquired steam

(7.30.1.1) Heating value

Select from:
☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

48573

(7.30.1.3) MWh from non-renewable sources

0

(7.30.1.4) Total (renewable and non-renewable) MWh

48573

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:
☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

278796

(7.30.1.4) Total (renewable and non-renewable) MWh

278796

Total energy consumption

(7.30.1.1) Heating value

Select from:
☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

3666260

(7.30.1.3) MWh from non-renewable sources

3662222

(7.30.1.4) Total (renewable and non-renewable) MWh

7328482
[Fixed row]

(7.30.6) Select the applications of your organization’s consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	*Select from:* ☑ Yes
Consumption of fuel for the generation of heat	*Select from:* ☑ Yes
Consumption of fuel for the generation of steam	*Select from:* ☑ No
Consumption of fuel for the generation of cooling	*Select from:* ☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ Yes

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

3310365

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

211332

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

3099033

(7.30.7.8) Comment

None

Other biomass

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

None

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

None

Coal

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

2970551

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

61022

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

2909529

(7.30.7.8) Comment

None

Oil

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

234247

(7.30.7.3) MWh fuel consumed for self-generation of electricity

18937

(7.30.7.4) MWh fuel consumed for self-generation of heat

215310

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

None

Gas

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

163317

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

163317

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

None

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:

☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

None

Total fuel

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

6678480

(7.30.7.3) MWh fuel consumed for self-generation of electricity

18937

(7.30.7.4) MWh fuel consumed for self-generation of heat

650981

(7.30.7.6) MWh fuel consumed for self-generation of cooling

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

6008562

(7.30.7.8) Comment

None
[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

1257292

(7.30.9.2) Generation that is consumed by the organization (MWh)

1257292

(7.30.9.3) Gross generation from renewable sources (MWh)

769346

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

769346

Heat

(7.30.9.1) Total Gross generation (MWh)

5700007

(7.30.9.2) Generation that is consumed by the organization (MWh)

5700007

(7.30.9.3) Gross generation from renewable sources (MWh)

2819815

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

2819815

Steam

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0
[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:
☑ India

(7.30.14.2) Sourcing method

Select from:

☑ Heat/steam/cooling supply agreement

(7.30.14.3) Energy carrier

Select from:

☑ Steam

(7.30.14.4) Low-carbon technology type

Select from:

☑ Sustainable biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

48573

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ India

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2010

(7.30.14.10) Comment

This is the year of commissioning of the first biomass boilers supplying steam to ITC

Row 2

(7.30.14.1) Country/area

Select from:
☑ India

(7.30.14.2) Sourcing method

Select from:
☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

46

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ India

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2010

(7.30.14.10) Comment

The year of commissioning is based on the implementation of open access rules to source electricity from renewable suppliers other than the utility company.

Row 3

(7.30.14.1) Country/area

Select from:
☑ India

(7.30.14.2) Sourcing method

Select from:
☑ Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify **:** Purchased from Exchange and retail green tariff

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

24591

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ India

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

This is based on the preferential tariff charged by the electricity distribution company for supplying renewable electricity. Information on the source of renewable power plant is not known.

Row 4

(7.30.14.1) Country/area

Select from:

☑ Nepal

(7.30.14.2) Sourcing method

Select from:

☑ Default delivered electricity from the grid (e.g. standard product offering by an energy supplier) from a grid that is 95% or more low-carbon and where there is no mechanism for specifically allocating low-carbon electricity

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Large hydropower (>25 MW)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

4392

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Nepal

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

Grid mix of Nepal is primarily based on hydro electricity.

Row 5

(7.30.14.1) Country/area

Select from:

☑ India

(7.30.14.2) Sourcing method

Select from:

☑ Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

18108

(7.30.14.6) Tracking instrument used

Select from:
☑ Indian REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ India

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2008

(7.30.14.10) Comment

ITC has bought i-REC from the wind power plants supplying renewable electricity to the grid. These power plants are commissioned from the year 2005 to 2008. Through the purchase of i-REC, ITC is supporting these projects by providing additional incentive for the renewable component as well, which is over and above of the sale of electricity.
[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

India

(7.30.16.1) Consumption of purchased electricity (MWh)

317942

(7.30.16.2) Consumption of self-generated electricity (MWh)

1256456

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

48573

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

5693716

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

7316687.00

Nepal

(7.30.16.1) Consumption of purchased electricity (MWh)

4668

(7.30.16.2) Consumption of self-generated electricity (MWh)

836

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

6291

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

11795.00
[Fixed row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.000002

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

1388047

(7.45.3) Metric denominator

Select from:
☑ unit total revenue

(7.45.4) Metric denominator: Unit total

701052900000

(7.45.5) Scope 2 figure used

Select from:
☑ Market-based

(7.45.6) % change from previous year

14

(7.45.7) Direction of change

Select from:
☑ Decreased

(7.45.8) Reasons for change

Select all that apply

☑ Change in renewable energy consumption

☑ Other emissions reduction activities

☑ Change in output

☑ Change in boundary

(7.45.9) Please explain

GHG intensity has improved from last year due to (1) Renewable energy measures taken such as installation of biomass boilers, new solar power plants etc. (2) Energy efficiency measures across the board resulting in reducing energy requirements and corresponding emissions. This reduction is despite the increasing manufacturing footprint.
[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

☑ Waste

(7.52.2) Metric value

70000

(7.52.3) Metric numerator

Post consumed plastic waste channelised

(7.52.4) Metric denominator (intensity metric only)

Not applicable as it is not an intensity metric

(7.52.5) % change from previous year

17

(7.52.6) Direction of change

Select from:
☑ Increased

(7.52.7) Please explain

In 2023-24, ITC collected and sustainably managed more than 70,000 MT of post-consumer plastic waste as compared to more than 60,000 tonnes in 2022-23.

Row 3

(7.52.1) Description

Select from:
☑ Land use

(7.52.2) Metric value

5670

(7.52.3) Metric numerator

GHG Removals (kilo tonnes of CO2)

(7.52.4) Metric denominator (intensity metric only)

Not applicable as it is not an intensity metric

(7.52.5) % change from previous year

5

(7.52.6) Direction of change

Select from:

☑ Decreased

(7.52.7) Please explain

While working towards constantly reducing its emissions and greening its energy portfolio, ITC also seeks to increase carbon sequestration by expanding forestry projects on wastelands. In 2023-24, ITC's Social and Farm Forestry Initiative resulted in GHG removals of 5,670kilo tonnes of CO2 as compared to 5,993 kilo tonnes of CO2 in 2022-23. ITC's Social and Farm Forestry Initiative has greened over 1 million acres till date, and generated about 212 million-person days of employment for rural households, including poor tribal and marginal farmers. Though the sequestration amount has reduced, the actual area under the programme has increased by 120,000 acres.

Row 4

(7.52.1) Description

Select from:

☑ Waste

(7.52.2) Metric value

112

(7.52.3) Metric numerator

Total waste recycled and channelising recycling

(7.52.4) Metric denominator (intensity metric only)

Total waste generated

(7.52.5) % change from previous year

0

(7.52.6) Direction of change

Select from:

☑ No change

(7.52.7) Please explain

In 2023-24, ITC has been able to recycle about 112% of waste generated as compared to 112% in 2022-23.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☑ Absolute target

☑ Intensity target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☑ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

☑ No, but we anticipate setting one in the next two years

(7.53.1.5) Date target was set

03/31/2019

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Hydrofluorocarbons (HFCs)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.1.11) End date of base year

03/30/2019

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

1235986

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

198564

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

1434550.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

03/30/2028

(7.53.1.55) Targeted reduction from base year (%)

11

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

1276749.500

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

1146088

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

241959

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

1388047.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

29.47

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

The absolute reduction of 9% by 2028 in scope 1,2 emissions is based on the trajectory in line with following goals: – Enhancing the share of renewable energy usage to 50% of total energy consumption by 2030. – Meeting 100% of purchased grid electricity requirements from renewable sources by 2030. – Reducing specific energy consumption by 30% and specific GHG emissions by 50% by 2030 as compared to a FY 2018-19 baseline. The absolute reduction in scope 1, 2 emissions is expected to accompany the achievement of above goals. Business growth assumptions have also been taken into account as part of this goal. The goal covers all ITC units across businesses including FMCG, Hotels, Packaging, Paperboards & Specialty Papers and Agri-Business. The emissions in 2023-24 have decreased from previous year. This is due to higher utilization of renewable energy and energy efficiency measures taken across the Businesses. For example, plastic substitution categories of paperboard, higher revenue output from Hotels Business (all Hotels are LEED Platinum certified), etc.

(7.53.1.83) Target objective

To achieve the target, ITC has plans to improve its energy efficiency and investment in renewable energy. Businesses are continuously investing in energy efficiency measures annually towards achieving 2030 goals - Enhancing the share of renewable energy usage to 50% of total energy consumption, and meeting 100% of purchased grid electricity requirements from renewable sources. In addition, ITC is investing in renewable energy assets to meet the Sustainability 2.0 goals on renewable energy. For renewable electricity, ITC has plans in place to invest in both onsite as well as offsite renewable electricity power plants to meet the electricity requirements for ITC. ITC's total installed capacity has now reached to 205MW. For renewable thermal, ITC has been investing in replacing existing fossil fuel boilers with renewable ones. Though the emissions have increased from previous year, the larger plan on decarbonization is on track and progressing as planned.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

ITC will continue on its journey on investment in the renewable energy and energy efficiency to reduce its Scope 1 and Scope 2 GHG emissions.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

[Add row]

(7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

Row 1

(7.53.2.1) Target reference number

Select from:

☑ Int 1

(7.53.2.2) Is this a science-based target?

Select from:

☑ No, but we anticipate setting one in the next two years

(7.53.2.5) Date target was set

03/31/2019

(7.53.2.6) Target coverage

Select from:

☑ Organization-wide

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Hydrofluorocarbons (HFCs)

(7.53.2.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.53.2.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.2.11) Intensity metric

Select from:

☑ Metric tons CO2e per unit revenue

(7.53.2.12) End date of base year

03/30/2019

(7.53.2.13) Intensity figure in base year for Scope 1 (metric tons CO2e per unit of activity)

0.0000026996

(7.53.2.14) Intensity figure in base year for Scope 2 (metric tons CO2e per unit of activity)

4.337e-7

(7.53.2.33) Intensity figure in base year for all selected Scopes (metric tons CO2e per unit of activity)

0.0000031333

(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

100

(7.53.2.35) % of total base year emissions in Scope 2 covered by this Scope 2 intensity figure

100

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

100

(7.53.2.55) End date of target

03/30/2028

(7.53.2.56) Targeted reduction from base year (%)

9

(7.53.2.57) Intensity figure at end date of target for all selected Scopes (metric tons CO2e per unit of activity)

0.0000028513

(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions

9

(7.53.2.60) Intensity figure in reporting year for Scope 1 (metric tons CO2e per unit of activity)

0.0000016

(7.53.2.61) Intensity figure in reporting year for Scope 2 (metric tons CO2e per unit of activity)

4e-7

(7.53.2.80) Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of activity)

0.0000020000

(7.53.2.81) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.2.82) % of target achieved relative to base year

401.88

(7.53.2.83) Target status in reporting year

Select from:

☑ Underway

(7.53.2.85) Explain target coverage and identify any exclusions

The above is based on the trajectory in line with following goals: – Enhancing the share of renewable energy usage to 50% of total energy consumption by 2030. – Meeting 100% of purchased grid electricity requirements from renewable sources by 2030. – Reducing specific energy consumption by 30% and specific GHG emissions by 50% by 2030 as compared to a FY 2018-19 baseline. The goal covers all ITC units across businesses - FMCG, Hotels, Packaging, Paperboards & Specialty Papers and Agri-Business. The aggregation was done based on revenues. All Businesses progressing towards meeting the above targets. 43%, 25% and 18% reduction in specific GHG emissions (2023-24 Vs. 2018-19) across Foods, Paper and Hotels Businesses.

(7.53.2.86) Target objective

The above is based on the trajectory in line with following goals: – Enhancing the share of renewable energy usage to 50% of total energy consumption by 2030. – Meeting 100% of purchased grid electricity requirements from renewable sources by 2030. – Reducing specific energy consumption by 30% and specific GHG emissions by 50% by 2030 as compared to a FY 2018-19 baseline. The goal covers all ITC units across businesses - FMCG, Hotels, Packaging, Paperboards & Specialty Papers and Agri-Business. The aggregation was done based on revenues. All Businesses progressing towards meeting the above targets. 43%, 25% and 18% reduction in specific GHG emissions (2023-24 Vs. 2018-19) across Foods, Paper and Hotels Businesses.

(7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

To achieve the target, ITC has plans to improve its energy efficiency and investment in renewable energy. Businesses are continuously investing in energy efficiency measures annually towards achieving 2030 goals - Enhancing the share of renewable energy usage to 50% of total energy consumption, and meeting 100% of purchased grid electricity requirements from renewable sources. In addition, ITC is investing in renewable energy assets to meet the Sustainability 2.0 goals on renewable energy. For renewable electricity, ITC has plans in place to invest in both onsite as well as offsite renewable electricity power plants to meet the electricity requirements for ITC. ITC's total installed capacity has now reached to 205MW. For renewable thermal, ITC has been investing in replacing existing fossil fuel boilers with renewable ones. Though the emissions have increased from previous year, the overall plan on decarbonization is on track and progressing as planned.

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

☑ No

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☑ Targets to increase or maintain low-carbon energy consumption or production

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

☑ Low 1

(7.54.1.2) Date target was set

03/30/2019

(7.54.1.3) Target coverage

Select from:
☑ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:
☑ All energy carriers

(7.54.1.5) Target type: activity

Select from:
☑ Consumption

(7.54.1.6) Target type: energy source

Select from:
☑ Renewable energy source(s) only

(7.54.1.7) End date of base year

03/30/2019

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

2647108.59

(7.54.1.9) % share of low-carbon or renewable energy in base year

40.9

(7.54.1.10) End date of target

03/30/2031

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

50

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

50

(7.54.1.13) % of target achieved relative to base year

100.00

(7.54.1.14) Target status in reporting year

Select from:

☑ Achieved and maintained

(7.54.1.16) Is this target part of an emissions target?

As a part of its 2030 Goals, ITC aims to enhancing the share of renewable energy usage to 50% of total energy consumption by 2030. The above target is based on the trajectory in line with this goals. This has been included in the absolute emission reduction target reported in 4.1a - abs 1.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☑ No, it's not part of an overarching initiative

(7.54.1.19) Explain target coverage and identify any exclusions

The above is based on the trajectory in line with following goals:– Enhancing the share of renewable energy usage to 50% of total energy consumption by 2030. ITC aims to increase the investment in energy efficiency measures that reduces the overall energy consumption (to reduce the denominator) and increase the investments in renewable energy for enhancing the overall share of renewable energy. During the year, ITC has invested INR 189.257 Millions in energy conservation measures, and made investments in additional solar PV projects. ITC also continued using electricity from wind and solar power plants, usage of biomass boilers to increase the renewable energy. The company also utilises biogas generated from the biogas digesters in kitchen. Current S2.0 target cover ITC owned Unit only. ITC also encourages to its subsidiaries, joint ventures and associate companies to take similar targets.

(7.54.1.20) Target objective

The above is based on the trajectory in line with following goals:– Enhancing the share of renewable energy usage to 50% of total energy consumption by 2030. This target is aimed at increasing ITC's investment in both energy efficiency and renewable energy measures. Energy efficiency reduces energy requirements (to reduce the denominator of renewable energy share) and increase the investments in renewable energy (to enhance the overall share of renewable energy or numerator of renewable energy share). This increase in renewable energy share will help ITC towards it decarbonization journey and helping reduce its climate transition risk.

(7.54.1.22) List the actions which contributed most to achieving this target

ITC has been investing in both renewable electricity and renewable thermal through its investments. For renewable thermal, ITC has been investing in increasing biomass share in total energy. Significant number of biomass boilers have been installed in last few years. Similarly, ITC has been investing in building renewable power plants. Based on the investments over the years, ITC's total renewable electricity capacity is over 200 MW.
[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:
☑ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	*0*	*`Numeric input*
To be implemented	*52*	*30027*
Implementation commenced	*15*	*1443*
Implemented	*93*	*50883*
Not to be implemented	*0*	*`Numeric input*

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☑ Process optimization

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

50833

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

☑ Scope 2 (location-based)

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

229436000

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

337144000

(7.55.2.7) Payback period

Select from:

☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 6-10 years

(7.55.2.9) Comment

None
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☑ Internal incentives/recognition programs

(7.55.3.2) Comment

As per ITC's Remuneration Policy, Remuneration is linked to stakeholder value creation, financially favourable business results and achievement of ESG objectives of the enterprise including climate change targets and plans. Incentives for senior management will also be linked to the financial performance of the Business etc. including achievement of ITC's 2030 goals under Sustainability 2.0. This includes key KPI's on climate change for own factories, e.g. renewable energy, and for value chain, e.g. sustainable agriculture. ITC's 2030 also covers aspects such as water use efficiency, rainwater harvesting potential etc. Performance is evaluated on both short term performance, i.e. current year's performance and performance over three year period, as well as long-term, i.e. execution of strategy and direction for meeting long-term/2030 goals (ITC's 2030 Goals).Apart from fixed elements of remuneration and benefits / perquisites, the Chairman & Managing Director, Executive Directors, Key Managerial Personnel and Senior Management are eligible for Performance Bonus which is linked to their individual performance and the overall performance of the Company which also includes ESG milestones covering climate change related targets and plans. Board-approved Sustainability Policies ITC has adopted a comprehensive set of Board approved Sustainability Policies that are being implemented across the organization. Sustainability policies covering relevant climate related issues include policies on: Resource Efficiency, Biodiversity Conservation, Deforestation, Sustainable Supply Chains and Responsible Sourcing, Product Responsibility, and Environment, Health and Safety. All ITC Units have appropriate systems and processes in place to ensure implementation of ITC's Board approved Sustainability Policies. Unit level managers/employees receive recognition for their contribution towards implementation of above policies. Additionally, company-wide innovation programmes for sourcing ideas on sustainability are organized from time to time.
[Add row]

(7.68) Do you encourage your suppliers to undertake any agricultural or forest management practices with climate change mitigation and/or adaptation benefits?

Select from:

☑ Yes

(7.68.1) Specify which agricultural or forest management practices with climate change mitigation and/or adaptation benefits you encourage your suppliers to undertake and describe your role in the implementation of each practice.

Row 1

(7.68.1.1) Management practice reference number

Select from:

☑ MP4

(7.68.1.2) Management practice

Select from:

☑ Diversifying farmer income

(7.68.1.3) Description of management practice

One of ITC's major focus areas is to ensure livelihood and income security for farmers in its value chain and around its areas of operation. To this end, ITC's Agri Business and the Social Investments Programme work on mechanisms to ensure the dominant sources of income are sustainable for farming communities. The idea is to make them more secure, climate-resilient and economically stable. Based on the crop and location, large-scale interventions on agricultural productivity enhancement, income augmentation/enhancing non-farm income, value added crops, creation of financial support mechanisms as well as market linkages have been implemented across the country. ITC has implemented a flagship programmes for multiplying farmer incomes: NITI Aayog & ITC Partnership to Improve Agriculture and Allied Sectors in 27 Aspirational Districts The collaboration with NITI Aayog, aimed at boosting agricultural and allied activities in 27 backward districts of 8 states under the Aspirational Districts programme.

(7.68.1.4) Your role in the implementation

Select all that apply

☑ Financial

☑ Knowledge sharing

☑ Operational

(7.68.1.5) Explanation of how you encourage implementation

The collaboration with NITI Aayog, aimed at boosting agricultural and allied activities in 27 Aspirational Districts of eight states under the Aspirational Districts programme, is in its second phase. This phase focuses on internalising capability enhancement methodology for training of farmers as well as communicating the model village template amongst Government teams and agencies such as Krishi Vikas Kendras. During the year, over 1.2 million farmers were trained on package of practices for principal crops of the region as well as on livestock management, resulting in over 4.4 million cumulative farmer interactions. Similarly, Government has also initiated work on 8,000 model villages based on the activities demonstrated by your Company across 1,350 villages during the initial period of the partnership. Estimates indicate yield improvement of up to 30% for cotton, maize, paddy and soyabean in locations covered by the programme; similarly, cost of cultivation is estimated to have reduced by nearly 15%, resulting in expansion of farmer incomes by up to 60%.

(7.68.1.6) Climate change related benefit

Select all that apply

☑ Increasing resilience to climate change (adaptation)

(7.68.1.7) Comment

None

Row 2

(7.68.1.1) Management practice reference number

Select from:

☑ MP3

(7.68.1.2) Management practice

Select from:

☑ Knowledge sharing

(7.68.1.3) Description of management practice

ITC has adopted a holistic approach of "Integrated Crop Engagement" covering aspects on pest management and crop management practices to ensure that the product meets stringent global food safety standards. The Agri Business also scaled up its Integrated Crop Management (ICM) programme, thereby enhancing its ability to produce food safe spices in a sustainable manner. Crops such as chilli, cumin, turmeric, celery, coffee and mangoes were covered under Rain Forest Alliance (RFA), Global GAP and Fairtrade certifications. Several of these crops are also certified as organic under Indian and US standards. Under these certifications, the farms are audited regularly to verify that farmers are compliant to the standard's comprehensive requirements, which require continuous improvement on the journey to sustainable agriculture. In FY 2023-24, around 6,479 acres of area under new UEBT & RA joint herbs & spices programme covering Chilli, Cumin, Celery, and Turmeric crops. In FY 2023-24, close to 1,847 acres of Chilli were certified under Global G.A.P. The Good Agriculture Practices (GAP) programme addresses environmental, economic, and social sustainability for on-farm processes, and results in safe and quality farm produce. Fairtrade certification endorses that the Agri produce meet defined environmental, labour, and developmental standards. In FY 2023-24, close to 872 acres of Mango area were covered under Fairtrade certification. In FY 2023-24, close to 2472 acres of Mango and 1630 acres of Spices (Chilli, Turmeric, Cumin) area were certified under organic farming. Similarly, around 26,620 acres of area under Cereals (Wheat, Paddy, Soybean, Maize, Gram, Pigeon Pea, Mustard) and around 1244 acres under Spices (Chilli, Cumin, Fennel) are under Organic conversion.

(7.68.1.4) Your role in the implementation

Select all that apply

☑ Financial

☑ Knowledge sharing

☑ Operational

☑ Procurement

(7.68.1.5) Explanation of how you encourage implementation

ITC encourages farmers to participate and implement the programme by providing continuous support. ITC leverages its digital platform to reach farmers. e-Choupal 4.0 app, one to one phone calls from call center and WhatsApp groups was created to ensure uninterrupted crop advisory, pertaining to crop production, post-harvest care which included drying, sorting, grading and packing. Personalized information was disseminated to the farmers based on their crop stage. The solution included a dedicated content management team that governs the flow of information to the farmers and provides access to a range of information related to weather, good agricultural practices, and timely recommendations on pest and disease management. Field staff who were present in project villages started visiting farms of their respective villages on a regular basis, to guide farmers on best practices, adhering to the Government norms of lockdown and directives of Covid safety precautions.The Chilli PPP programme has attracted various institutions, private players, input companies & suppliers and International organizations like IDH in supporting farmers. The Sustainable Trade Initiative, IDH is a social enterprise promoting sustainable trade in global value chains. The various partnership adopts the principle of cluster approach enabling implementation of contemporary technologies, infra and practices supporting livelihoods. The programme is also deploying various high-end technologies & interventions like: - Quality assaying for better price realization- Video based extension & education system- Drone based spraying solutions and remote sensing to improve agri extension productivity, with win-win outcome to all the stakeholders of agri ecosystem.

(7.68.1.6) Climate change related benefit

Select all that apply

☑ Emissions reductions (mitigation)

☑ Increasing resilience to climate change (adaptation)

☑ Reduced demand for fossil fuel (adaptation)

☑ Reduced demand for fertilizers (adaptation)

☑ Reduced demand for pesticides (adaptation)

(7.68.1.7) Comment

None

Row 3

(7.68.1.1) Management practice reference number

Select from:

☑ MP1

(7.68.1.2) Management practice

Select from:

☑ Reducing energy use

(7.68.1.3) Description of management practice

ITC's Leaf Tobacco Business is promoting a three-pronged approach to energy conservation and ensuring sustainable fuel management in tobacco curing. This entails introduction of fuel efficient technologies, promotion of self-sustenance through energy plantations and use of alternative fuels. Energy conservation measures (Barn Roof Insulation and turbo ventilators), which can reduce nearly 27% of the energy requirement during curing, are being deployed on a large scale, spanning 41,251 barns to date in Andhra Pradesh and Karnataka. In addition, nearly 200 farmers were supported with 'Venturi Furnace', which helps improve fuel efficiency during the year. The Business is promoting the adoption of Smart Curing technology by the farmers, which saves around 40% fuel in curing and substantially reduces labour requirements during tobacco post-harvest management. The technology uses digital sensors and a control panel to make tobacco curing user-friendly, efficient, and environmentally sustainable. To date, 112 smart curing barns have been deployed across tobacco-growing regions. To embrace a self-sustaining model for fuel sourcing, ITC has taken up energy plantations that have covered 2.29 lakh acres to date. Grow Your Fuel models are deployed, wherein farmers are encouraged to grow trees for energy wood on farm bunds and agro-forestry models. The energy plantation programme is also being reinforced by establishing a Chain of Custody from the wood production source to consumption at the farm level. Encouraging farmers to use alternate fuels from crop residues like coffee husk, coffee stems, coconut fronds, and eucalyptus roots.

(7.68.1.4) Your role in the implementation

Select all that apply

☑ Knowledge sharing

☑ Operational

☑ Procurement

(7.68.1.5) Explanation of how you encourage implementation

The overall objective of the programme is to reduce the value chain footprint of leaf tobacco and build a more climate resilient value chain. To encourage implementation, ITC supports its suppliers through: - Adequate training and capacity building of suppliers.- Supporting overall development of local areas through its Model Village Programme spread across 360 villages in the leaf tobacco catchment area. The programme aims to create a sustainable production system and a resilient farmer base for leaf tobacco. This is done through creation of economically, ecologically and socially sustainable villages in leaf tobacco operating zone. The bouquet of interventions focusing on sustainable agriculture and agri-tech solutions help in enhancing supplier competitiveness, thereby generating an economic surplus for them. Additionally, for overall community development, ITC acts as a catalyst in the creation as well as implementation of a village development plan

covering critical needs like health, education and rural infrastructure. - Introducing new technologies like Loose Leaf Barn that not only helps in reducing emissions but also in managing energy and labour costs.All these activities ensure compliance to global standards like STP (Sustainable Tobacco Programme).

(7.68.1.6) Climate change related benefit

Select all that apply

☑ Emissions reductions (mitigation)

☑ Increasing resilience to climate change (adaptation)

☑ Increase carbon sink (mitigation)

☑ Reduced demand for fossil fuel (adaptation)

(7.68.1.7) Comment

None

Row 4

(7.68.1.1) Management practice reference number

Select from:

☑ MP2

(7.68.1.2) Management practice

Select from:

☑ Afforestation

(7.68.1.3) Description of management practice

At Bhadrachalam, ITC's largest paper mill, majority of the pulp is produced from wood sourced from ITC's Social and Farm Forestry Programme. The programmes focus on creating commercially viable land use options for smallholder farmers through tree-based farming to diversify incomes from land while fostering food, fodder and fuelwood security. Effective extension services, knowledge of silvicultural practices and technical guidance - on planting till harvest - is provided by ITC to the growers. Our extensive Afforestation Programme has created a green cover of over 1.1 million acres, supporting over 212 million person-days of employment for farmers while creating a sustainable and competitive fibre chain for ITC as well as providing high-quality raw material for ITC's notebooks. Though the Company stands as a willing buyer of the wood from the plantations under its Social Forestry programme, the farmers are free to transact at will and sell to whoever they

choose.The programme is closely aligned to the 'National Agro-forestry Policy, 2014', which emphasises improvement in productivity; employment, income and livelihood opportunities, especially for the smallholder farmers, through agroforestry.Agro Forestry continued to be given emphasis, accounting for 100% of area under eucalyptus. Given the sizeable area under agro-forestry, and to drive improvement in farm economics from intercrops, ITC continued its efforts to improve productivity of intercrops cultivated along with trees. It also contributes to ITC's carbon sequestration efforts.In 2023-24, ITC's Social and Farm Forestry Initiative resulted in GHG removals of 5,670 kilo tonnes of CO2.ITC's Paper business has committed to Forest Stewardship Council (FSC) principles and has got its pulpwood plantations and supply chain certified under FSC.Till date,ITC has received FSC- FM certification for close to 1.49 lakh acres of plantations involving over 25,000 farmers. In addition to the above, the ITC's Social and Farm Forestry initiative, through a multiplier effect, has led to improvement in pulpwood and fuelwood availability across multiple Indian States - Andhra Pradesh, Telangana, Karnataka, Chhattisgarh and Odisha. In the States of Tripura,Assam, Maharashtra, Uttarakhand and Karnataka, this initiative is creating bamboo wood source that's suitable for incense stick manufacturing for ITC's incense sticks.

(7.68.1.4) Your role in the implementation

Select all that apply

☑ Financial

☑ Knowledge sharing

☑ Operational

☑ Procurement

(7.68.1.5) Explanation of how you encourage implementation

In order to encourage implementation, the programme design entails several direct benefits to farmers. These include: - ITC assists farmers to have profitable plantations, assisting them with high-yielding saplings specially developed by ITC R&D to grow in harsh conditions Agro-forestry, one of LSTC's key expertises, involves working on the productivity improvement of trees by using contemporary research tools for Eucalyptus, Casuarina, Corymbia, and Subabul species. LSTC has released several new clones for all four species, aimed at improving productivity and catering to the sourcing needs of ITC's paper business. Last year, 12.8 million new clones with improved productivity were distributed to farmers- Afforestation Programme has created a green cover of over 1.1 million acres, supporting over 212 million person-days of employment for farmers while creating a sustainable and competitive fibre chain for ITC as well as providing high-quality raw material for ITC's notebooks- Till date, ITC has received FSC- FM certification for close to 1.49 lakh acres of plantations involving over 25,000 farmers. During the year, over 485,000 tonnes of FSC-certified wood was procured from these certified plantations. ITC recently developed fast growing, high yielding and disease resistant hybrid clones and saplings of Eucalyptus pulpwood deliver significantly higher productivity vis-a-vis earlier clones. The clones have been developed to grow under varying ecological conditions, thereby building farmer resilience and contributing towards increasing income for the farming community.- ITC's social forestry programme is aimed at working with marginalised farmers to improve their well-being. - Forestry Groups are formed through which they get loans, subsidised clonal stock, as well as technical support and training. There is a particular focus on Scheduled Tribe and Scheduled Caste households - who are generally among India's most economically and socially marginalised groups. - The programme also allows farmers to align with requirements of international standards like Forest Stewardship Certified (FSC) wood. 26% of the wood consumed by ITC is FSC-FM certified.

(7.68.1.6) Climate change related benefit

Select all that apply

☑ Emissions reductions (mitigation)

☑ Increasing resilience to climate change (adaptation)

☑ Increase carbon sink (mitigation)

(7.68.1.7) Comment

None
[Add row]

(7.68.2) Do you collect information from your suppliers about the outcomes of any implemented agricultural/forest management practices you have encouraged?

Select from:

☑ Yes

(7.70) Do you know if any of the management practices mentioned in 7.68.1 that were implemented by your suppliers have other impacts besides climate change mitigation/adaptation?

Select from:

☑ Yes

(7.70.1) Provide details of those management practices implemented by your suppliers that have other impacts besides climate change mitigation/adaptation.

Row 1

(7.70.1.1) Management practice reference number

Select from:

☑ MP3

(7.70.1.2) Overall effect

Select from:

☑ Positive

(7.70.1.3) Which of the following has been impacted?

Select all that apply

☑ Biodiversity

☑ Soil

☑ Water

☑ Yield

(7.70.1.4) Description of impacts

The Biodiversity Risk and Opportunity Assessment (BROA) tool was deployed by ITC's Agri Business Division in its core crop growing regions to identify impacts and dependencies of business operations on biodiversity of a given agricultural landscapes. Based on the risks identified, ITC's programmes on micro-irrigation, agro-chemical management, soil protection and conservation, energy conservation etc. were introduced.

(7.70.1.5) Have any response to these impacts been implemented?

Select from:

☑ Yes

(7.70.1.6) Description of the response(s)

-The farmers strictly follow the standards principles of sustainable farming, which includes Biodiversity conservation, improved livelihoods and human well-being and natural resource conservation. With support from ITC, the farmers in Andhra Pradesh, Karnataka, Rajasthan and Punjab undertook effective planning and farm management systems that benefit communities, forests, native vegetation, ecosystem services and wildlife. -ITC has adopted a holistic approach of "Integrated Crop Engagement" covering aspects on pest management and crop management practices to ensure that the product meets stringent global food safety standards. -The Agri Business also scaled up its Integrated Crop Management (ICM) programme, thereby enhancing its ability to produce food safe spices in a sustainable manner.

Row 2

(7.70.1.1) Management practice reference number

Select from:

☑ MP1

(7.70.1.2) Overall effect

Select from:

☑ Positive

(7.70.1.3) Which of the following has been impacted?

Select all that apply

☑ Biodiversity

☑ Soil

☑ Water

(7.70.1.4) Description of impacts

Zero-Deforestation ITC is committed to ensuring 'Zero Deforestation' across the leaf tobacco value chain through sustainable fuel management in tobacco curing. This entails promotion of self-sustenance through energy plantations and use of alternative fuels. Water Security While Indian tobacco production is predominantly rain fed, there are a few nodes in the farm supply chain for which water is critical. To address water risks in the tobacco supply chain, ITC carries out continuous risk-assessments and implements interventions as a part of its holistic two pronged approach involving both - demand-side management to improve irrigation efficiency and for supply side management, ITC's programmes promote development and management of local water resources in moisture stressed areas by facilitating community participation in planning and implementing such measures as well as building, reviving and maintaining water-harvesting structures. Biodiversity Management The Biodiversity Risk and Opportunity Assessment (BROA) tool was deployed by ITC's Agri Business Division in its core crop growing regions to identify impacts and dependencies of business operations on biodiversity of a given agricultural landscapes. This was followed by an assessment of the various risks and opportunities that emerge, based on which plans were made and actions undertaken to address them. Based on the risk assessment, ITC has specifically promoted initiatives such as micro-irrigation promotion, farmer education-cum-awareness programmes on pesticide waste disposal, energy conservation measures, soil protection and conservation and Integrated Pest Management in crops. In the tobacco value chain, these interventions are currently deployed in the major crop growing regions of Andhra Pradesh and Karnataka and progressively cover more farmers every year.

(7.70.1.5) Have any response to these impacts been implemented?

Select from:

☑ Yes

(7.70.1.6) Description of the response(s)

To embrace a self-sustaining model for fuel sourcing, ITC has taken up energy plantations that have covered 2.29 lakh acres to date. ITC also encourages planting of trees and encouraging farmers to use alternate fuels for curing like coffee husk, coffee stems, coconut fronds and biomass briquettes.To address its water risks in the tobacco supply chain, ITC carries out continuous risk-assessments and implements interventions as part of its holistic two pronged approach involving both demand-side management to improve irrigation efficiency and supply-side management involving revival of traditional water harvesting and recharge structures in areas of cultivation. Some of the interventions on demand-side management for tobacco include:• Climate appropriate seeds, developed with extensive R&D, to suit the region's specific climatic requirements;• Sub soiling to improve root penetration and water-holding capacity of the soil;• Biological interventions such as green manuring, mulching and vermicomposting to improve soil organic content and water-holding capacity;• Tray Seedling technique to reduce water usage in the nursery (up to 30%);• Drip irrigation for improved irrigation efficiency;• Smart irrigation technology, which determines water requirement of plants in real time and automates irrigation without manual intervention, using soil moisture sensors and cloud technology. This precision farming method has potential to reduce water and energy requirements by 50% and improve farm productivity by 10%. Large scale trials promoting contemporary technologies such as drones for spraying which reduces water usage up to 90% when compared to conventional spraying are also under way.These interventions are currently deployed in the major crop growing regions of Andhra Pradesh and Karnataka and progressively cover more and more farmers every year.Due to the impact of climate change, we expect the water stress in our tobacco procurement regions to further increase in the future. However, our current strategies are designed to build resilience in the value chain. Additionally, we are in the process of assessing climate risks in our key value chains through climate modelling, which will provide further insights in strengthening our interventions.

Row 3

(7.70.1.1) Management practice reference number

Select from:

☑ MP2

(7.70.1.2) Overall effect

Select from:

☑ Positive

(7.70.1.3) Which of the following has been impacted?

Select all that apply

☑ Biodiversity

☑ Soil

☑ Water

(7.70.1.4) Description of impacts

ITC's Paper Business has committed to Forest Stewardship Council (FSC) principles and has got its pulpwood plantations and supply chain certified under FSC. ITC has the distinction of being the first in India to have obtained the Forest Stewardship Council-Forest Management (FSC-FM) certification, which confirms compliance with the highest international benchmarks of plantation management across the dimensions of environmental responsibility, social benefit and economic viability.All four manufacturing Units of the PSPD have obtained the FSC Chain of Custody certification and have complied with all the requirements during the year, thereby sustaining ITC's position as the leading supplier of FSC – certified paper and paperboards in India..

(7.70.1.5) Have any response to these impacts been implemented?

Select from:

☑ Yes

(7.70.1.6) Description of the response(s)

To date, ITC has received Forest Stewardship Council - Forest Management (FSC-FM) certification for over 1.49 lakh acres of plantations involving over 25,000 farmers, as per which all rare, threatened, and endangered species are conserved in the areas considered under the scope of certification. It also assures that methods for enhancing the biodiversity potential of the planted areas, like retention of old growth / snag trees, retention of large woody debris, creation of water bodies, agro-chemical management, etc., are being practiced. During the year, 485,000 tonnes of FSC-certified wood were procured from these certified plantations.

Row 4

(7.70.1.1) Management practice reference number

Select from:

☑ MP3

(7.70.1.2) Overall effect

Select from:

☑ Positive

(7.70.1.3) Which of the following has been impacted?

Select all that apply

☑ Biodiversity

☑ Soil

☑ Water

☑ Yield

(7.70.1.4) Description of impacts

The Biodiversity Risk and Opportunity Assessment (BROA) tool was deployed by ITC's Agri Business Division in its core crop growing regions to identify impacts and dependencies of business operations on biodiversity of a given agricultural landscapes. Based on the risks identified, ITC's programmes on micro-irrigation, agro-chemical management, soil protection and conservation, energy conservation etc. were introduced.Crops such as chilli, cumin, turmeric, celery, coffee and mangoes were covered under Rain Forest Alliance (RFA), Global GAP and Fairtrade certifications. Several of these crops are also certified as organic under Indian and US standards. Under these certifications, the farms are audited regularly to verify that farmers are compliant to the standard's comprehensive requirements, which require continuous improvement on the journey to sustainable agriculture. In FY 2023-24, around 6,479 acres of area under new UEBT & RA joint herbs & spices programme covering Chilli, Cumin, Celery, and Turmeric crops. In FY 2023-24, close to 1,847 acres of Chilli were certified under Global G.A.P. The Good Agriculture Practices (GAP) programme addresses environmental, economic, and social sustainability for on-farm processes, and results in safe and quality farm produce. Fairtrade certification endorses that the Agri produce meet defined environmental, labour, and developmental standards. In FY 2023-24, close to 872 acres of Mango area were covered under Fairtrade certification. In FY 2023-24, close to 2472 acres of Mango and 1630 acres of Spices (Chilli, Turmeric, Cumin) area were certified under organic farming. Similarly, around 26,620 acres of area under Cereals (Wheat, Paddy, Soybean, Maize, Gram, Pigeon Pea, Mustard) and around 1244 acres under Spices (Chilli, Cumin, Fennel) are under Organic conversion.

(7.70.1.5) Have any response to these impacts been implemented?

Select from:

☑ Yes

(7.70.1.6) Description of the response(s)

The farmers strictly follow the standards principles of sustainable farming, which includes Biodiversity conservation, improved livelihoods and human well-being and natural resource conservation. With support from ITC, the farmers in Andhra Pradesh, Karnataka, Rajasthan and Punjab undertook effective planning and farm management systems that benefit communities, forests, native vegetation, ecosystem services and wildlife.
[Add row]

(7.73) Are you providing product level data for your organization's goods or services?

Select from:

☑ No, I am not providing data

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☑ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

☑ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ Climate Bonds Taxonomy

(7.74.1.3) Type of product(s) or service(s)

Buildings construction and renovation

☑ Other, please specify **:**LEED Platinum Certified Hotels

(7.74.1.4) Description of product(s) or service(s)

ITC's Triple Bottom Line philosophy is manifest in the Hotels Business's 'Responsible Luxury' ethos, making it a pioneer in luxury hoteliering globally. The Business continuously strives to reduce water & energy consumption and enhance the usage of renewable energy to meet its overall energy requirements. All of ITC's premium luxury hotels are LEED Platinum Certified. ITC started its journey of certifying its premium luxury Hotels LEED Zero Carbon in 2020-21 with ITC Windsor Bengaluru. As of now, 12 Hotels are certified as LEED Zero Carbon, a first in the World. ITC has received DQS India (a German certification body) Green Rating - Platinum level certification for meeting 100% of 2030 GHG emissions target (India) of 64.6 kg CO2e/room night stay and 0.129 tCO2e/m2 as per the International Tourism Partnership (ITP) - Hotel Decarbonisation report (in line with COP21 Paris Agreement). Compliance with ITP - Hotel Decarbonisation report was assured by DQS, a German certification body. Specific GHG emissions from Hotels is 0.08 tCO2e/m2 for the year 2023-24. These emissions are much lower than the average as per the ITP - Hotel Decarbonization report. The classification is in line Climate Bonds Taxonomy & Low Carbon Investment (LCI) Registry Taxonomy for Green Buildings. However, no certification has been obtained.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☑ Estimating and Reporting the Comparative Emissions Impacts of Products (WRI)

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☑ Use stage

(7.74.1.8) Functional unit used

Built-up area of the Hotel (in square meters)

(7.74.1.9) Reference product/service or baseline scenario used

Industry average as per the International Tourism Partnership (ITP) - Hotel Decarbonisation report (in line with COP21 Paris Agreement).

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☑ Use stage

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

49358

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

It is calculated as the total area of the Hotels multiplied with difference between the GHG emissions per room stay estimated by International Tourism Partnership (ITP) - Hotel Decarbonisation report with the actual value for ITC Hotels.

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

4
[Add row]

(7.79) Has your organization canceled any project-based carbon credits within the reporting year?

Select from:
☑ No

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☑ No

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

With water being an essential resource for direct operations as well as within our supply chain, ITC measures and monitors in its Units using calibrated water flow meters conforming to local regulations, where applicable. These meters include mechanical flow meter, Electro-magnetic flow meter, ultrasonic flow meter.

(9.2.4) Please explain

Data is reported on a quarterly basis from all sites by relevant EHS and Sustainability personnel and after various levels of verification, are consolidated at the Business and Corporate levels. Businesses analyze and assess their water-related data and link them to relevant KPIs. Water withdrawal data is reported annually in ITC's Sustainability Report. In FY 2023-24, ITC's total water intake was around 35.9 million kilolitres (kl)

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

With water being an essential resource for direct operations as well as within our supply chain, ITC measures and monitors in its Units using calibrated water flow meters conforming to local regulations, where applicable. These meters include mechanical flow meter, Electro-magnetic flow meter, ultrasonic flow meter.

(9.2.4) Please explain

Data is reported on a quarterly basis from all sites by relevant EHS and Sustainability personnel and after various levels of verification, is consolidated at Business and Corporate level. Businesses analyze and assess their water-related data and link them to relevant KPIs. Water withdrawal data is reported annually in ITC's Sustainability Report. In FY 2023-24, out of the total water intake of 35.9 million kl, around 79% was sourced from surface water, 16% from ground water sources and the remaining 5% from municipal and other water sources.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

-pH: Measured through standard pH meters. -TSS: Measured by gravimetric method by using filter, weighing balance and oven to dry. -Turbidity-Measured by spectrophotometer -TDS: Measured using a standard online/offline meters.

(9.2.4) Please explain

Various relevant physical, chemical and microbiological water quality parameters are regularly monitored with calibrated water throughput meters(select parameters on a daily basis in-house and comprehensive tests on a quarterly basis via NABL (National Accreditation Board for Testing and Calibration Laboratories) accredited testing laboratories). These tests help the Units to optimise the downstream raw water treatment process to meet the process and drinking water quality requirements.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

In line with relevant statutory norms, ITC measures and monitors this quantity (with calibrated water throughput meters, Magnetic flow meter, open channel flow meter, Ultrasonic flow meter etc.) as applicable, on a daily basis, at all manufacturing locations & hotels.

(9.2.4) Please explain

Data is reported on a half-yearly basis from all sites by relevant EHS personnel and after various levels of verification, are consolidated at the Business and Corporate levels. Businesses analyse and assess their water-related data and link them to relevant KPIs. This data is important in progressing towards zero effluent discharge and recycle/ reuse of treated effluent to reduce fresh water intake. All ITC units met their regulatory requirement related to effluent discharge quality and quantity in FY 2023-24. In FY 2023-24, around 21.9 million kl of treated effluent was discharged outside the premises by ITC units.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

In line with relevant statutory norms, ITC measures and monitors this quantity, (with calibrated water throughput meters, Ultrasonic flow meter, open channel flow meter. Magnetic flow meter etc.), on a daily basis, at all manufacturing locations & hotels

(9.2.4) Please explain

Data is reported on a half-yearly basis from all sites by relevant EHS personnel and after various levels of verification, are consolidated at the Business and Corporate levels. Businesses analyse and assess their water-related data and link them to relevant KPIs. This data is important in progressing towards zero effluent discharge and recycle/ reuse of treated effluent to reduce fresh water intake. Water discharge data is reported annually in ITC's Sustainability Report. In FY 2023-24, around 21.9 million kl of treated effluent was discharged outside the premises by ITC units., out of which 52.3% was discharged to surface water bodies, 46.9% for irrigation purposes and the balance 0.8% was discharged to Common Effluent Treatment Plant and Municipal sewers.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

In line with relevant statutory norms, ITC measures and monitors this quantity, (with calibrated water throughput meters, Magnetic flow meter, Ultrasonic flow meter) on a daily basis, at all manufacturing locations & hotels.

(9.2.4) Please explain

Data is reported on a half-yearly basis from all sites by relevant EHS personnel and after various levels of verification, are consolidated at the Business and Corporate levels. Businesses analyse and assess their water-related data and link them to relevant KPIs. This data is important in progressing towards zero effluent discharge and recycle/ reuse of treated effluent to reduce fresh water intake. Water discharge data by volume of treatment is reported annually in ITC Business Responsibility and Sustainability Report 2024. In FY 2023-24, around 21.9 million kl of treated effluent was discharged outside the premises by ITC units out of which 11.7 million KL was treated at secondary level and the balance 8.3 million KL at tertiary level.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

BOD: Measured in titration method, incubated in incubator. COD: Measured in titration method, digested in COD digester. pH: Measured through pH meter. TSS: Measured by gravimetric method by using filter, weighing balance and oven to dry. DO: measured through titration. Online monitoring of pH, TSS, BOD and COD carried out on continuous basis and data uploaded to regulators' server (State and Central Pollution Control Boards) as applicable. OCEMS on continuous basis

(9.2.4) Please explain

Relevant physical, chemical and microbiological water quality parameters are regularly monitored (select parameters on a daily basis using test kits and comprehensive tests on a quarterly basis via NABL accredited testing laboratories) in accordance with the process requirements and applicable standards and legislations across all ITC Units. Paperboards factory in Tribeni, West Bengal has a continuous effluent online monitoring system before final disposal into river

*Hooghly. The thresholds ITC strives towards to achieve are stringent than specified in the local regulations. This data is important in progressing towards zero effluent discharge and recycle/ reuse of treated effluent to reduce fresh water intake. *OCEMS - Online Continuous Emission/Effluent monitoring System*

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

Measured as applicable. Relevant physical, chemical and microbiological water quality parameters are regularly monitored (select parameters on a daily basis using test kits and comprehensive tests on a quarterly basis via NABL accredited testing laboratories) in accordance with the process requirements and applicable standards and legislations across all ITC Units.

(9.2.4) Please explain

Relevant physical, chemical and microbiological water quality parameters are regularly monitored (select parameters on a daily basis using test kits and comprehensive tests on a quarterly basis via NABL accredited testing laboratories) in accordance with the process requirements and applicable standards and legislations across all ITC Units.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Measured & monitored as part of various physical, chemical and microbiological water quality parameters which are regularly recorded select parameters on a daily basis using test kits/in-house labs and comprehensive tests on a quarterly basis via NABL accredited testing laboratories in accordance with the process requirements and applicable standards and legislations across ITC factories and hotels. Digital Temperature meter connected with Online Monitoring of Industrial Emission & Effluent

(9.2.4) Please explain

In line with relevant and applicable statutory norms, ITC measures and monitors this quantity, (with calibrated water throughput meters), on a daily basis, at all manufacturing locations & hotels

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

ITC measures and monitors (with calibrated water throughput meters, Magnetic flow meter and based on mass balances), its total water consumption at all manufacturing sites

(9.2.4) Please explain

Data is reported on a half-yearly basis from all sites by relevant EHS personnel and after various levels of verification, are consolidated at the Business and Corporate levels. Businesses analyse and assess their water-related data and link them to relevant KPIs. ITC targets to reduce the specific water intake by 40% across

businesses by 2030 (over a 2018-19 baseline) and Creation of Rainwater Harvesting Potential equivalent to over 5 times the Net Water Consumption from Operations by 2030. Water use efficiency data is reported annually in ITC's Sustainability Report. ITC's water consumption is net of fresh water withdrawal and treated effluent discharge. During FY 2023-24, the net water consumption was 14 million Kilolitres

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

ITC measures and monitors this quantity, (with calibrated water throughput meters, open channel flow meters, Electro magnetic flow meter), on a daily basis, at all manufacturing locations & hotels.

(9.2.4) Please explain

Data is reported on a half-yearly basis from all sites by relevant EHS personnel and after various levels of verification, are consolidated at the Business and Corporate levels. Businesses analyse and assess their water-related data and link them to relevant KPIs. This data is important in progressing towards zero effluent discharge and recycle/ reuse of treated effluent to reduce fresh water intake and overall water consumption. ITC targets to reduce the specific water intake by 40% across businesses by 2030 (over a 2018-19 baseline). During FY 2023-24, total volume of water recycled by ITC was was 6.7 million kilo litres.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

In accordance with the applicable legislations (Factories Act and relevant amendments), access to WASH services are ensured and monitored in all ITC facilities. Internal EHS audits (periodic frequency) are used as a method to monitor and ensure compliance towards WASH services for employees.

(9.2.4) Please explain

ITC recognizes the access to safe drinking water and sanitation as a basic human right, and aligns to the same through its policies on Environment, Health & Safety and Code of Conduct for Suppliers and Service Providers. Rest rooms are provided with adequate water facility. ITC is also implementing the international Alliance for Water Stewardship (AWS) Standard across all its high risk sites, and WASH is a key pillar of the AWS Standard. Accordingly, ITC is targeting AWS certification of all sites in high water stressed areas by 2035.
[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

35890

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Facility expansion

(9.2.2.4) Five-year forecast

Select from:

☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in efficiency

(9.2.2.6) Please explain

In FY 2023-24, ITC's total water withdrawal was around 35.9 million kilolitres (kl), a marginal increase of 4% as compared to previous year due to commissioning of new pulp mill at Bhadrachalam Paper Unit and stabilisation of new paper machine at Tribeni Paper unit. These developments necessitated commissioning trials including cleaning and flushing of piping equipment. Note: ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower

Total discharges

(9.2.2.1) Volume (megaliters/year)

21865

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Facility expansion

(9.2.2.4) Five-year forecast

Select from:

☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in efficiency

(9.2.2.6) Please explain

In FY 2023-24, ITC's total water discharge outside the premises was around 21.9 million kilolitres (kl), a marginal increase of 9% as compared to previous year due to commissioning of new pulp mill at Bhadrachalam Paper Unit and stabilisation of new paper machine at Tribeni Paper unit. These developments necessitated commissioning trials including cleaning and flushing of piping equipment. Note: ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower

Total consumption

(9.2.2.1) Volume (megaliters/year)

14025

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.2.4) Five-year forecast

Select from:

☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in efficiency

(9.2.2.6) Please explain

In FY 2023-24, ITC's net water consumption was around 14 million kilolitres (kl), a marginal decrease of 3% as compared to previous year due to commissioning of new pulp mill at Bhadrachalam Paper Unit and stabilisation of new paper machine at Tribeni Paper unit. These developments necessitated commissioning trials including cleaning and flushing of piping equipment. Additionally, total consumption has decreased by 3% due to efficiency improvement. Note: ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower
[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☑ Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

33398

(9.2.4.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.4.5) Five-year forecast

Select from:

☑ About the same

(9.2.4.6) Primary reason for forecast

Select from:

☑ Increase/decrease in efficiency

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

93.06

(9.2.4.8) Identification tool

Select all that apply

☑ WRI Aqueduct

(9.2.4.9) Please explain

Total water withdrawal from water stressed areas for FY 2023-24 is 33398 megal litres. Total water withdrawal from water stressed areas for FY 2022-23 is 32745 mega litres. ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20%implies change is much higher or much lower. During 2020-21, ITC developed its own water risk assessment methodology, which considers inputs from WRI Aqueduct's Baseline Water Stress (data set used was Aqueduct Global Maps 2.1)to account for physical water risks, Central Ground Water Board's (India) groundwater block classification to account for physical and regulatory risks, and through local stakeholder engagement for identifying water-related social and reputational risks. The risk assessment framework characterizes any location where there exists physical water scarcity due to low water availability or poor water quality, regulatory, reputational or social water risks stemming from actual (or perceived) water scarcity, as a water-stressed location. This holistic methodology and framework allows ITC to cognise water risks in a comprehensive manner and effectively strategize to address the identified risks. ITC has moved towards a more comprehensive and stringent water-risk assessment methodology, ITC is better placed to address its water risks. This will be done via expanding ITC's water stewardship approach to more catchments across the Country and addressing water risks from a

long-term water security perspective, through collaborative and inclusive stakeholder engagement. ITC targets to have 8 of its facilities in high water-stressed Areas to be certified as per the International Water Stewardship Standard by AWS (Alliance for Water Stewardship) by 2024 and all facilities in high water stress areas to be certified by 2035.
[Fixed row]

(9.2.6) What proportion of the sourced agricultural commodities that are significant to your organization originate from areas with water stress?

Timber products

(9.2.6.1) The proportion of this commodity sourced from areas with water stress is known

Select from:
☑ Yes

(9.2.6.2) % of total agricultural commodity sourced from areas with water stress

Select from:
☑ 11-25

(9.2.6.3) Please explain

Pulpwood is procured from 12 districts across 4 different states of India. With a district-wise mapping of procurement in our key agri-value chains, and GIS analysis & risk categorisation using WRI Aqueduct 2.0 Baseline Water Stress indicator, the extent of water stress in our agri- supply chains are calculated.

Tobacco

(9.2.6.1) The proportion of this commodity sourced from areas with water stress is known

Select from:
☑ Yes

(9.2.6.2) % of total agricultural commodity sourced from areas with water stress

Select from:

☑ 26-50

(9.2.6.3) Please explain

Tobacco is procured from approximately 27districts across 5 different states of India. With a district-wise mapping of procurement in our key agri-value chains, and GIS analysis & risk categorisation using WRI Aqueduct 2.0 Baseline Water Stress indicator, the extent of water stress in our agri- supply chains are calculated.

Wheat

(9.2.6.1) The proportion of this commodity sourced from areas with water stress is known

Select from:

☑ Yes

(9.2.6.2) % of total agricultural commodity sourced from areas with water stress

Select from:

☑ 76-99

(9.2.6.3) Please explain

Wheat is procured from 101 districts across 17 different states of India. With a district-wise mapping of procurement in our key agri-value chains, and GIS analysis & risk categorisation using WRI Aqueduct 2.0 Baseline Water Stress indicator, the extent of water stress in our agri- supply chains are calculated.
[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

28184

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.7.5) Please explain

By virtue of their location, some of our most water intensive facilities ((Paperboard business) are dependent on surface water sources and therefore fresh surface water is very relevant to ITC. Water withdrawal by source is reported annually in ITC's Sustainability Report. Surface water remained almost the same (increased by 4%) as compared to the previous reporting year. In FY 2023-24, ITC's surface water intake was 28.1 million kilolitres (kl)), a marginal increase of 4% from previous year due to commissioning of new pulp mill at Bhadrachalam Paper Unit and stabilisation of new paper machine at Tribeni Paper unit. Note: ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 5% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

By virtue of location of our facilities and nature of our businesses, ITC has no dependency on brackish/ seawater at present. Hence this is not relevant to us

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

5892

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.7.5) Please explain

For facilities which do not have access to surface water sources, groundwater is the most dependable form of water satisfying necessary process requirements, such as our Foods Business plant in Malur. Therefore, this is a relevant source for ITC. Groundwater (renewable) withdrawal has increased by 8% as compared to the previous reporting year. This is due to higher production from the Units dependent on groundwater. This increase is despite significant investment in water conservation measures and water-use optimisation. Note: ITC defines changes within the range of /- 5% as compared to last reporting year, as performance remaining the same, change between /- 5% and 20% as higher (or lower), and change greater than /- 20% as much higher (or lower)

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

By virtue of location of our facilities and nature of our businesses, ITC has no dependency on Groundwater – non-renewable at present. Hence this is not relevant to us

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

Manufacturing process (of the products that ITC produces), does not result in any water produced or entrained water. Hence this is not relevant to us

Third party sources

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

1814

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.7.5) Please explain

For ITC, this comprises municipal piped water supply and treated wastewater from third party sources. While in terms of overall volume, it is small, piped water supply is an important source for ITC facilities (for Foods Factories and Hotels). The quantity of water from third party sources has decreased by around 6%. This is due to lower water available and lower production from these factories. Water withdrawal by source is reported annually in ITC's Sustainability Report. Note: ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 5% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.
[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:
☑ Relevant

(9.2.8.2) Volume (megaliters/year)

11434

(9.2.8.3) Comparison with previous reporting year

Select from:
☑ About the same

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:
☑ Increase/decrease in efficiency

(9.2.8.5) Please explain

In FY 2023-24, around 18.5 million kl of treated effluent was discharged outside the premises by ITC units. Discharge to surface water sources included 11434 megalitres, 2% lower than the previous reporting year. This is due to the commissioning of a new pulp mill at Bhadrachalam Paper Unit and stabilisation of a new paper machine at Tribeni Paper unit. ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20%implies change is much higher or much lower

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☑ Not relevant

(9.2.8.5) Please explain

ITC does not discharge to brackish water/ seawater sources at present, by virtue of location of its facilities. This is not anticipated to change in near future.

Groundwater

(9.2.8.1) Relevance

Select from:

☑ Not relevant

(9.2.8.5) Please explain

ITC does not discharge ground water sources at present, due to regulatory restrictions on the same. This is not anticipated to change in near future.

Third-party destinations

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

10431

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Much higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.8.5) Please explain

Discharge to third parties was 10431 megalitres, 25% higher than the previous reporting year. ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20%implies change is much higher or much lower
[Fixed row]

(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Tertiary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

10431

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Much higher

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 91-99

(9.2.9.6) Please explain

Rationale for Tertiary treatment: It aims to upgrade water to a higher level of quality before it is discharged. It includes processes that remove, for example, heavy metals, nitrogen, and phosphorus. Regulatory or voluntary standards: 1. ITC's water discharge data has been assured at the 'Reasonable Level' by an independent third-party assurance provider as per ISAE 3000 and GRI 303-4: Water and Effluents. 2. ITC's existing operations/offices comply with applicable environmental regulations of the Country, and operate as per CTO conditions from the Central and State Pollution Control Boards. 48% of ITC's effluents are treated to tertiary level prior to discharge, across our facilities. The reduction is on account of higher utilisation of treated water during stabilisation of turbo-generator system at Bhadrachalam Paper Unit., resulting in overall lower discharge volumes.

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

11434

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ About the same

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 1-10

(9.2.9.6) Please explain

Rationale for Secondary treatment: It aims to remove substances and materials that have remained in the water, or are dissolved or suspended in it; Regulatory or voluntary standards: 1. ITC's water discharge data has been assured at the 'Reasonable Level' by an independent third-party assurance provider as per ISAE 3000 and GRI 303-4: Water and Effluents. 2. ITC's existing operations/offices comply with applicable environmental regulations of the Country, and operate as per CTO conditions from the Central and State Pollution Control Boards. 52% of ITC's effluents are treated to secondary level prior to discharge, across our facilities. The increase is due to commissioning of new pulp mill at Bhadrachalam Paper Unit and stabilisation of new paper machine at Tribeni Paper unit.

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

0

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ About the same

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ Less than 1%

(9.2.9.6) Please explain

This level of treatment is not relevant for discharge as the waste water is subjected to secondary and tertiary forms of treatment, which are higher versions of treatment. 100% of ITC's effluents are treated (secondary and tertiary) across our facilities. Rationale for primary treatment: It aims to remove solid substances that settle or float on the water surface. Regulatory or voluntary standards: 1. ITC's water discharge data has been assured at the 'Reasonable Level' by an independent third-party assurance provider as per ISAE 3000 and GRI 303-4: Water and Effluents. 2. ITC's existing operations/offices comply with applicable environmental regulations of the Country, and operate as per CTO conditions from the Central and State Pollution Control Boards.

Discharge to the natural environment without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

This level of treatment is not relevant for discharge as the waste water is subjected to secondary and tertiary forms of treatment, which are higher versions of treatment

Discharge to a third party without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

This level of treatment is not relevant for discharge as the waste water is subjected to secondary and tertiary forms of treatment, which are higher versions of treatment

Other

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

This level of treatment is not relevant for discharge as the waste water is subjected to secondary and tertiary forms of treatment, which are higher versions of treatment
[Fixed row]

(9.2.10) Provide details of your organization’s emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

(9.2.10.1) Emissions to water in the reporting year (metric tons)

12.14

(9.2.10.2) Categories of substances included

Select all that apply

☑ Nitrates

☑ Phosphates

(9.2.10.4) Please explain

Nitrates and phosphates are measured for each unit/ facility as per the requirements of the Pollution Control Board. Regulatory or voluntary standards: 1. ITC's water discharge data has been assured at the 'Reasonable Level' by an independent third-party assurance provider as per ISAE 3000 and GRI 303-4: Water and Effluents. 2. ITC's existing operations/offices comply with applicable environmental regulations of the Country, and operate as per CTO conditions from the Central and State Pollution Control Boards.
[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:
☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

24

(9.3.3) % of facilities in direct operations that this represents

Select from:
☑ 51-75

(9.3.4) Please explain

Proportion number of facilities exposed to water risks that could generate a substantive change/ total number of facilities ITC defines a facility as one or more manufacturing units/ hotels/ officers/ warehouses, located within the same compound/ sharing close geographical proximity (

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ No, we have assessed this value chain stage but did not identify any facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.4) Please explain

As per ITC's water risk methodology, no facilities in the upstream value chain were identified as having substantive water-related dependencies, impacts, risks, and opportunities. Besides direct water consumption, ITC Businesses depend on multiple agricultural value chains. Recognising the importance of water availability for its operations and the catchments from which agricultural commodities are sourced, ITC's Sustainability 2.0 approach centres on enabling water security for all stakeholders in its catchments. ITC actively works with farmers, a crucial part of its supply chain, to conserve and replenish water by promoting water-efficient agronomic practices like micro-irrigation techniques and working with them to create infrastructure for rainwater harvesting. For sites exposed to high water risk, ITC's approach entails developing an in-depth understanding of the environmental and social aspects of water resources at the catchment, sub-catchment or micro-watershed level where it is located, which is achieved through detailed hydrological and hydrogeological studies and stakeholder engagement processes, respectively. Upstream – Agri-Value Chains: 1. Implementation of integrated watershed level programmes to augment water availability in the entire catchment and up to the river basin level 2. Working with farmers for creating rainwater harvesting structures to enhance the availability of water in agri-catchments 3. Working towards water-positive agri-value chains by promoting crop water use efficiency in ITC core crops leading to water savings and high crop yields
[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

☑ Facility 1

(9.3.1.2) Facility name (optional)

Facility 1

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

☑ Godavari

(9.3.1.8) Latitude

17.694722

(9.3.1.9) Longitude

80.862778

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

27113

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

27113

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

20214

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Higher

(9.3.1.23) Discharges to fresh surface water

10505

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

9708

(9.3.1.27) Total water consumption at this facility (megaliters)

6900

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower

Row 2

(9.3.1.1) Facility reference number

Select from:

☑ Facility 2

(9.3.1.2) Facility name (optional)

Facility 2

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

ITC Units have put in place necessary systems to comply with the Consent to Operate (CTO) conditions including Zero Liquid Discharge, where applicable.

(9.3.1.7) Country/Area & River basin

India

☑ Krishna

(9.3.1.8) Latitude

17.434167

(9.3.1.9) Longitude

78.385278

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

81

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

81

(9.3.1.27) Total water consumption at this facility (megaliters)

81

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Higher

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower

Row 3

(9.3.1.1) Facility reference number

Select from:

☑ Facility 3

(9.3.1.2) Facility name (optional)

Facility 3

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

ITC Units have put in place necessary systems to comply with the Consent to Operate (CTO) conditions including Zero Liquid Discharge, where applicable.

(9.3.1.7) Country/Area & River basin

India

☑ Other, please specify **:**East flowing Rivers between Pennar and Kanyakumari

(9.3.1.8) Latitude

13.0103

(9.3.1.9) Longitude

80.2203

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

164

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

164

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.27) Total water consumption at this facility (megaliters)

164

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Higher

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.

Row 4

(9.3.1.1) Facility reference number

Select from:

☑ Facility 4

(9.3.1.2) Facility name (optional)

Facility 4

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

ITC Units have put in place necessary systems to comply with the Consent to Operate (CTO) conditions including Zero Liquid Discharge, where applicable.

(9.3.1.7) Country/Area & River basin

India

☑ Other, please specify **:**East flowing Rivers between Pennar and Kanyakumari

(9.3.1.8) Latitude

13.1822

(9.3.1.9) Longitude

80.305833

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

31

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

31

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.27) Total water consumption at this facility (megaliters)

31

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.

Row 5

(9.3.1.1) Facility reference number

Select from:

☑ Facility 5

(9.3.1.2) Facility name (optional)

Facility 5

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

ITC Units have put in place necessary systems to comply with the Consent to Operate (CTO) conditions including Zero Liquid Discharge, where applicable.

(9.3.1.7) Country/Area & River basin

India

☑ Other, please specify **:**Kaveri

(9.3.1.8) Latitude

11.2464

(9.3.1.9) Longitude

76.8747

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1024

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

1024

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.27) Total water consumption at this facility (megaliters)

1024

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.

Row 6

(9.3.1.1) Facility reference number

Select from:

☑ Facility 6

(9.3.1.2) Facility name (optional)

Facility 6

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

ITC Units have put in place necessary systems to comply with the Consent to Operate (CTO) conditions including Zero Liquid Discharge, where applicable.

(9.3.1.7) Country/Area & River basin

India

☑ Other, please specify **:**West flowing rivers from Tapi to Tadri

(9.3.1.8) Latitude

19.1039

(9.3.1.9) Longitude

72.8697

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

116

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

57

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

59

(9.3.1.27) Total water consumption at this facility (megaliters)

116

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.

Row 7

(9.3.1.1) Facility reference number

Select from:

☑ Facility 7

(9.3.1.2) Facility name (optional)

Facility 7

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

ITC Units have put in place necessary systems to comply with the Consent to Operate (CTO) conditions including Zero Liquid Discharge, where applicable.

(9.3.1.7) Country/Area & River basin

India

☑ Other, please specify **:**West flowing rivers from Tapi to Tadri

(9.3.1.8) Latitude

18.9981

(9.3.1.9) Longitude

72.8386

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

64

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

11

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

53

(9.3.1.27) Total water consumption at this facility (megaliters)

64

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.

Row 8

(9.3.1.1) Facility reference number

Select from:

☑ Facility 8

(9.3.1.2) Facility name (optional)

Facility 8

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

☑ Krishna

(9.3.1.8) Latitude

18.7781

(9.3.1.9) Longitude

74.2611

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

217

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

216

(9.3.1.21) Total water discharges at this facility (megaliters)

50

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

50

(9.3.1.27) Total water consumption at this facility (megaliters)

167

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Higher

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.

Row 9

(9.3.1.1) Facility reference number

Select from:

☑ Facility 9

(9.3.1.2) Facility name (optional)

Facility 9

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

☑ Ganges - Brahmaputra

(9.3.1.8) Latitude

29.9539

(9.3.1.9) Longitude

78.0789

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

219

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

219

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

17

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

17

(9.3.1.27) Total water consumption at this facility (megaliters)

202

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.

Row 10

(9.3.1.1) Facility reference number

Select from:

☑ Facility 10

(9.3.1.2) Facility name (optional)

Facility 10

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

☑ Ganges - Brahmaputra

(9.3.1.8) Latitude

28.5972

(9.3.1.9) Longitude

77.1736

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

170

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

126

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

44

(9.3.1.21) Total water discharges at this facility (megaliters)

40

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

40

(9.3.1.27) Total water consumption at this facility (megaliters)

130

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.

Row 11

(9.3.1.1) Facility reference number

Select from:

☑ Facility 11

(9.3.1.2) Facility name (optional)

Facility 11

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Nepal

☑ Ganges - Brahmaputra

(9.3.1.8) Latitude

28.5267

(9.3.1.9) Longitude

77.2158

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

67

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

66

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

1

(9.3.1.21) Total water discharges at this facility (megaliters)

21

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

21

(9.3.1.27) Total water consumption at this facility (megaliters)

46

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower

Row 12

(9.3.1.1) Facility reference number

Select from:

☑ Facility 12

(9.3.1.2) Facility name (optional)

Facility 12

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

ITC Units have put in place necessary systems to comply with the Consent to Operate (CTO) conditions including Zero Liquid Discharge, where applicable.

(9.3.1.7) Country/Area & River basin

India

☑ Ganges - Brahmaputra

(9.3.1.8) Latitude

28.3022

(9.3.1.9) Longitude

76.9764

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

594

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

594

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.27) Total water consumption at this facility (megaliters)

594

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower

Row 13

(9.3.1.1) Facility reference number

Select from:

☑ Facility 13

(9.3.1.2) Facility name (optional)

Facility 13

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

ITC Units have put in place necessary systems to comply with the Consent to Operate (CTO) conditions including Zero Liquid Discharge, where applicable.

(9.3.1.7) Country/Area & River basin

India

☑ Ganges - Brahmaputra

(9.3.1.8) Latitude

29.9567

(9.3.1.9) Longitude

77.5333

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

43

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

4

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

39

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.27) Total water consumption at this facility (megaliters)

43

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Higher

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.

Row 14

(9.3.1.1) Facility reference number

Select from:

☑ Facility 14

(9.3.1.2) Facility name (optional)

Facility 14

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

ITC Units have put in place necessary systems to comply with the Consent to Operate (CTO) conditions including Zero Liquid Discharge, where applicable.

(9.3.1.7) Country/Area & River basin

India

☑ Ganges - Brahmaputra

(9.3.1.8) Latitude

26.9197

(9.3.1.9) Longitude

75.7914

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

50

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

50

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.27) Total water consumption at this facility (megaliters)

50

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ About the same

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.

Row 15

(9.3.1.1) Facility reference number

Select from:

☑ Facility 15

(9.3.1.2) Facility name (optional)

Facility 15

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

ITC Units have put in place necessary systems to comply with the Consent to Operate (CTO) conditions including Zero Liquid Discharge, where applicable.

(9.3.1.7) Country/Area & River basin

India

☑ Ganges - Brahmaputra

(9.3.1.8) Latitude

22.5447

(9.3.1.9) Longitude

88.3972

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

204

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

147

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

57

(9.3.1.27) Total water consumption at this facility (megaliters)

204

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.

Row 16

(9.3.1.1) Facility reference number

Select from:

☑ Facility 16

(9.3.1.2) Facility name (optional)

Facility 16

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

ITC Units have put in place necessary systems to comply with the Consent to Operate (CTO) conditions including Zero Liquid Discharge, where applicable.

(9.3.1.7) Country/Area & River basin

India

☑ Ganges - Brahmaputra

(9.3.1.8) Latitude

22.5475

(9.3.1.9) Longitude

88.1511

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

106

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

106

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.27) Total water consumption at this facility (megaliters)

106

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.

Row 17

(9.3.1.1) Facility reference number

Select from:

☑ Facility 17

(9.3.1.2) Facility name (optional)

Facility 17

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

☑ Ganges - Brahmaputra

(9.3.1.8) Latitude

22.4811

(9.3.1.9) Longitude

88.0411

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

31

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

31

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

3

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much lower

(9.3.1.23) Discharges to fresh surface water

3

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

28

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ Much higher

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.

Row 18

(9.3.1.1) Facility reference number

Select from:

☑ Facility 18

(9.3.1.2) Facility name (optional)

Facility 18

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Nepal

☑ Ganges - Brahmaputra

(9.3.1.8) Latitude

23.0072

(9.3.1.9) Longitude

88.4086

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

3057

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

3057

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

1437

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

925

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

511

(9.3.1.27) Total water consumption at this facility (megaliters)

1620

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Higher

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.

Row 19

(9.3.1.1) Facility reference number

Select from:

☑ Facility 19

(9.3.1.2) Facility name (optional)

Facility 19

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

ITC Units have put in place necessary systems to comply with the Consent to Operate (CTO) conditions including Zero Liquid Discharge, where applicable.

(9.3.1.7) Country/Area & River basin

India

☑ Indus

(9.3.1.8) Latitude

31.4356

(9.3.1.9) Longitude

75.3528

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

202

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

202

(9.3.1.27) Total water consumption at this facility (megaliters)

202

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.

Row 20

(9.3.1.1) Facility reference number

Select from:

☑ Facility 20

(9.3.1.2) Facility name (optional)

Facility 20

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

ITC Units have put in place necessary systems to comply with the Consent to Operate (CTO) conditions including Zero Liquid Discharge, where applicable.

(9.3.1.7) Country/Area & River basin

India

☑ Other, please specify :East flowing Rivers between Mahanadi and Pennar

(9.3.1.8) Latitude

13.1867

(9.3.1.9) Longitude

77.6389

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

88

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

23

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

50

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

15

(9.3.1.27) Total water consumption at this facility (megaliters)

88

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.

Row 21

(9.3.1.1) Facility reference number

Select from:

☑ Facility 21

(9.3.1.2) Facility name (optional)

Facility 21

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

India

☑ Other, please specify **:**East flowing Rivers between Mahanadi and Pennar

(9.3.1.8) Latitude

12.993889

(9.3.1.9) Longitude

77.585833

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

65

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

41

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

24

(9.3.1.21) Total water discharges at this facility (megaliters)

15

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

15

(9.3.1.27) Total water consumption at this facility (megaliters)

50

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.

Row 22

(9.3.1.1) Facility reference number

Select from:

☑ Facility 22

(9.3.1.2) Facility name (optional)

Facility 22

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

ITC Units have put in place necessary systems to comply with the Consent to Operate (CTO) conditions including Zero Liquid Discharge, where applicable.

(9.3.1.7) Country/Area & River basin

India

☑ Other, please specify :East flowing Rivers between Mahanadi and Pennar

(9.3.1.8) Latitude

13.0339

(9.3.1.9) Longitude

77.8978

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

57

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

3

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

54

(9.3.1.27) Total water consumption at this facility (megaliters)

57

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.

Row 23

(9.3.1.1) Facility reference number

Select from:

☑ Facility 23

(9.3.1.2) Facility name (optional)

Facility 23

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

ITC Units have put in place necessary systems to comply with the Consent to Operate (CTO) conditions including Zero Liquid Discharge, where applicable.

(9.3.1.7) Country/Area & River basin

India

☑ Cauvery River

(9.3.1.8) Latitude

12.16

(9.3.1.9) Longitude

76.830833

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

128

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0.43

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

127.8

(9.3.1.27) Total water consumption at this facility (megaliters)

128

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.

Row 24

(9.3.1.1) Facility reference number

Select from:

☑ Facility 24

(9.3.1.2) Facility name (optional)

Facility 24

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals only

(9.3.1.6) Reason for no withdrawals and/or discharges

ITC Units have put in place necessary systems to comply with the Consent to Operate (CTO) conditions including Zero Liquid Discharge, where applicable.

(9.3.1.7) Country/Area & River basin

India

☑ Ganges - Brahmaputra

(9.3.1.8) Latitude

30.9933

(9.3.1.9) Longitude

77.7594

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

41

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

41

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.27) Total water consumption at this facility (megaliters)

41

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much lower

(9.3.1.29) Please explain

ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.
[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

1. GRI Standards Water withdrawal: Disclosure 303-3 2. ISAE 3000 3. ITC's water withdrawal has been assured at the 'Reasonable Level' by M/s KPMG Assurance and Consulting Services LLP

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

1. GRI Standards Water withdrawal: Disclosure 303-3 2. ISAE 3000 3. ITC's water withdrawal has been assured at the 'Reasonable Level' by M/s KPMG Assurance and Consulting Services LLP

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

ITC units operate in line with the Consent to Operate (CTO) conditions, that are verified by accredited labs for regulatory compliance. All ITC units met their regulatory requirement related to effluent discharge quality and quantity in FY 2023-24 GRI Standards Water withdrawal: Disclosure 303-3 ISAE 3000 ITC's water discharge has been assured at the 'Reasonable Level' by M/s KPMG Assurance and Consulting Services LLP

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

GRI Standards-Water discharge: Disclosure 303-4 ISAE 3000 ITC units operate in line with the Consent to Operate (CTO) conditions. All ITC units met their regulatory requirement related to effluent discharge quality and quantity in FY 2023-24 ITC's water discharge has been assured at the 'Reasonable Level' by M/s KPMG Assurance and Consulting Services LLP

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

GRI Standards Water discharge:Disclosure 303-4 ISAE 3000 ITC units operate in line with the Consent to Operate (CTO) conditions.All ITC units met their regulatory requirement related to effluent discharge quality and quantity in FY 2023-24 ITC's water discharge has been assured at the 'Reasonable Level' by M/s KPMG Assurance and Consulting Services LLP

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

GRI Standards Disclosure 303-4 ISAE 3000 ITC's water discharge has been assured at the 'Reasonable Level' by M/s KPMG Assurance and Consulting Services LLP

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

ITC units operate in line with the Consent to Operate (CTO) conditions, and are verified by accredited labs for regulatory compliance. All ITC units met their regulatory requirement related to effluent discharge quality and quantity in FY 2022-23 GRI Standards Disclosure 303-4 ISAE 3000 ITC's water discharge has been assured at the 'Reasonable Level' by M/s KPMG Assurance and Consulting Services LLP

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

GRI Standards Disclosure 303-5 Water consumption ISAE 3000 ITC's water consumption data has been assured at the 'Reasonable Level' by M/s KPMG Assurance and Consulting Services LLP
[Fixed row]

(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Select from:
☑ Yes, CDP supply chain members buy goods or services from facilities listed in 9.3.1

(9.4.1) Indicate which of the facilities referenced in 9.3.1 could impact a requesting CDP supply chain member.

Row 1

(9.4.1.1) Facility reference number

Select from:
☑ Facility 23

(9.4.1.2) Facility name

KGLT Mysore

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

Potential impact to the customer would be minimal as ITC has other facilities which are not located in water stressed region. Spare capacities in those locations along with the inventory maintained by ITC would ensure minimal disruption to the customer requirement. ITC has large-scale watershed development programmes that aimed at augmenting the groundwater supply. The coverage of the Integrated Watershed Development projects extends to over 1.63 million acres of land. As of

March 31, 2024, a total rainwater harvesting potential (RWH) of over 54 million kl has been created. In addition, ITC also strives to maximise the water recharge capacity within its own premises. Through various rainwater harvesting initiatives, ITC has established an annual rainwater harvesting potential of 1 million kl within its Units. The total rainwater harvesting potential created by ITC is over 4 times the net water consumption in FY 2023-24.

(9.4.1.5) Comment

The facility level data reported for Facility 23, under 9.3.1 is the aggregate of our Agri Business factory and our Foods Business factory located adjacent to each other.

Row 2

(9.4.1.1) Facility reference number

Select from:

☑ Facility 9

(9.4.1.2) Facility name

Packaging and Printing Business (PPB) Unit at Haridwar

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

Potential impact to the customer would be minimal as ITC has other facilities which are not located in water stressed region. Spare capacities in those locations along with the inventory maintained by ITC would ensure minimal disruption to the customer requirement. ITC has large-scale watershed development programmes that aimed at augmenting the groundwater supply. The coverage of the Integrated Watershed Development projects extends to over 1.63 million acres of land. As of March 31, 2024, a total rainwater harvesting potential (RWH) of over 54 million kl has been created. In addition, ITC also strives to maximise the water recharge capacity within its own premises. Through various rainwater harvesting initiatives, ITC has established an annual rainwater harvesting potential of 1 million kl within its Units. The total rainwater harvesting potential created by ITC is over 4 times the net water consumption in FY 2023-24.

(9.4.1.5) Comment

The facility level data reported for Facility 9, under 9.3.1 is the aggregate of our Printing & Packaging Business factory, our Foods Business factory and our Personal Care Products Business factory located within the same premise.

Row 3

(9.4.1.1) Facility reference number

Select from:

☑ Facility 4

(9.4.1.2) Facility name

Packaging and Printing Business (PPB) Unit at Tiruvottiyur

(9.4.1.3) Requesting member

Select from:

(9.4.1.4) Description of potential impact on member

Potential impact to the customer would be minimal as ITC has other facilities which are not located in water stressed region. Spare capacities in those locations along with the inventory maintained by ITC would ensure minimal disruption to the customer requirement. ITC has large-scale watershed development programmes that aimed at augmenting the groundwater supply. The coverage of the Integrated Watershed Development projects extends to over 1.63 million acres of land. As of March 31, 2024, a total rainwater harvesting potential (RWH) of over 54 million kl has been created. In addition, ITC also strives to maximise the water recharge capacity within its own premises. Through various rainwater harvesting initiatives, ITC has established an annual rainwater harvesting potential of 1 million kl within its Units. The total rainwater harvesting potential created by ITC is over 4 times the net water consumption in FY 2023-24.

(9.4.1.5) Comment

None
[Add row]

(9.5) Provide a figure for your organization’s total water withdrawal efficiency.

(9.5.1) Revenue (currency)

694462000000

(9.5.2) Total water withdrawal efficiency

19349735.30

(9.5.3) Anticipated forward trend

Anticipated future trend: With the increase in production volumes across Businesses, the total water consumption is expected to increase, even though we continually strive to reduce our specific water consumption. By 2030, ITC is targeting a 40% reduction in specific water consumption (per unit of production). Accordingly, total water withdrawal efficiency is expected to improve in the future.
[Fixed row]

(9.9) Provide water intensity information for each of the agricultural commodities significant to your organization that you source.

Timber products

(9.9.1) Water intensity information for this sourced commodity is collected/calculated

Select from:
☑ Yes

(9.9.2) Water intensity value (m3/denominator)

1628237682

(9.9.3) Numerator: Water aspect

Select from:
☑ Freshwater consumption

(9.9.4) Denominator

Select from:

☑ Metric tons

(9.9.5) Comparison with previous reporting year

Select from:

☑ Much higher

(9.9.6) Please explain

The water intensity data is based on the data published by ICAR - Central Research Institute for Dryland Agriculture in their report 'Agroforestry Opportunities for Enhancing Resilience to Climate Change in Rainfed Areas' (2018) for eucalyptus trees. The water intensity volume for the year is much higher than the previous reporting year due to the higher procurement volumes. Through continuous efforts to improve crop water efficiencies, ITC plans to reduce the water intensity in the future, despite larger procurement to match increased production volumes. ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower. The water intensity value of pulpwood is used as the key metric that drives the one of the Company's 2030 targets on water stewardship; to improve crop water-use efficiency in agri-value chains through demand side management interventions by achieving a savings of at least 2000 million kilolitres annually. Accordingly, various interventions to improve water use efficiencies are in place, in pulpwood value chain. Some of these include- high-yielding, site specific, and disease-resistant eucalyptus and subabul saplings, effective extension services and technical guidance - on planting till harvest, focus on creating commercially viable land use options for small landholder farmers through tree-based farming to diversify income from land while fostering food, fodder and fuelwood security, efforts to promote climate resilient practices including tree based farming, soil health & water management, intercropping in its procurement regions across Telangana, Andhra Pradesh, and parts of Odisha and Chhattisgarh are some examples of the same. Anticipated future trend: With the increase in production volumes across paper Business, the total water consumption is expected to increase, even though the we continually strive to reduce our specific water consumption. ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower.

Tobacco

(9.9.1) Water intensity information for this sourced commodity is collected/calculated

Select from:

☑ Yes

(9.9.2) Water intensity value (m3/denominator)

4101717

(9.9.3) Numerator: Water aspect

Select from:

☑ Freshwater consumption

(9.9.4) Denominator

Select from:

☑ Metric tons

(9.9.5) Comparison with previous reporting year

Select from:

☑ About the same

(9.9.6) Please explain

Water intensity data is based on region-specific assessments carried across leaf tobacco growing areas covering Flue Cured Virginia & non-flue cured varieties which account for 100% of total leaf tobacco procurement. It considers main-field & nursery water consumption for all crop types we source. Water intensity for reporting year is about the same in comparison to previous year. ITC continues to work on both augmenting water supply & reducing the demand for water through water efficient farming techniques across leaf tobacco catchment. The water intensity value of tobacco (it accounts for more than 5% of raw material procurement by volume) is used as key metric that drives one of ITC's 2030 targets on water stewardship; to improve crop water-use efficiency in agri-value chains through demand side management interventions by achieving a savings of at least 2000 million kilolitres annually. Key interventions on demand-side management for tobacco promoted by ITC include: •Varieties tolerant to biotic & abiotic stress, backed by extensive research and development, to suit the region's specific climatic requirements •Sub soiling to improve root penetration and water holding capacity of the soil •Biological interventions such as green manuring, mulching and vermicomposting to improve soil organic content and water-holding capacity •Tray Seedling technique to reduce water usage in the nursery (up to 30%) •Drip irrigation - improved irrigation efficiency&energy saving •Smart irrigation technology determines water requirement of plants on real-time basis & automates irrigation activity using soil moisture sensors & cloud technology. This precision farming method has potential to reduce water & energy requirements by 50% & improve farm productivity by 10% •New Technologies: Promoting contemporary technologies such as drones on large scale for spraying of agro-chemicals reduces water usage up to 90% when compared to conventional spraying. These interventions are currently deployed in major crop growing regions of Andhra Pradesh and Karnataka In line with the above measures, we expect the future water intensity value to reduce. ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower

Wheat

(9.9.1) Water intensity information for this sourced commodity is collected/calculated

Select from:

☑ Yes

(9.9.2) Water intensity value (m3/denominator)

2515558895

(9.9.3) Numerator: Water aspect

Select from:

☑ Freshwater consumption

(9.9.4) Denominator

Select from:

☑ Metric tons

(9.9.5) Comparison with previous reporting year

Select from:

☑ Much lower

(9.9.6) Please explain

The water intensity data is based on the growing region-specific 'Physical Productivity of Wheat' data published by NABARD, ICRIER in their report 'Water Productivity Mapping of Major Indian Crops' (2018). The water intensity volume for the year is much lower than the previous reporting year due to the lower procurement volumes. The water intensity value of wheat is used as the key metric that drives the one of the Company's 2030 targets on water stewardship; to improve crop water-use efficiency in agri-value chains through demand side management interventions by achieving a savings of at least 2000 million kilolitres annually. ITC has collaborated with reputed institutions like IWMI, WWF India, ACWADAM, CII to improve water use efficiency in agriculture, map recharge zones for managed aquifer recharge and for water balance estimation. ITC strives to improve the water intensity continually, through various interventions, some of which include development and promotion of location-specific, improved and climate resilient varieties along with appropriate crop management practices for enhanced yield and grain quality, in collaborations with premier national and international research institutes like PAU, IARI, CIMMYT, promotion of climate-resilient soil & water management practices such as zero-tillage, balanced crop nutrition, addressing issues related to terminal heat stress, and minimizing crop loss in sensitive varieties due to extreme events etc. Through continuous efforts to improve crop water efficiencies, ITC plans to reduce the water intensity in the future, despite larger

procurement to match increased production volumes. ITC has defined that change within the range of /- 5% as compared to last reporting year, implies performance has remained about the same, change between /- 6% and 20% implies change is higher (or lower), and change greater than /- 20% implies change is much higher or much lower
[Add row]

(9.12) Provide any available water intensity values for your organization’s products or services.

Row 1

(9.12.1) Product name

Packaging

(9.12.2) Water intensity value

1.3

(9.12.3) Numerator: Water aspect

Select from:
☑ Water withdrawn

(9.12.4) Denominator

Total production in tonnes

(9.12.5) Comment

Unit of measurement is kl/tonnes

Row 2

(9.12.1) Product name

Leaf Tobacco

(9.12.2) Water intensity value

1.27

(9.12.3) Numerator: Water aspect

Select from:

☑ Water withdrawn

(9.12.4) Denominator

Total production in tonnes

(9.12.5) Comment

Unit of measurement is kl/tonnes
[Add row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

(9.13.1) Products contain hazardous substances

Select from:

☑ No

(9.13.2) Comment

ITC's diversified portfolio of future-ready businesses, spanning FMCG, Paperboards & Packaging, Agri Business, Hotels and Information Technology. ITC has put in place stringent processes and systems to ensure that its products and services are incompliance with relevant regulatory requirements. Manufacturing Units and Hotels are also housed in state-of-the-art facilities with internationally benchmarked quality management systems. The Company adopts stringent hygiene standards, globally benchmarked manufacturing practices and robust quality assurance systems for its products. For example, in the food business: -All Units are being periodically evaluated against Global Food Safety standards- internally by the Central Quality Team as well as externally by third-party certification bodies for ISO /

FSSC accreditations.(112 out of 118) of the manufacturing locations (including third-party manufacturing Units) are certified as per recognised global standards like FSSC 22000,ISO22000,HACCP
[Fixed row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:
☑ Yes

(9.14.2) Definition used to classify low water impact

For Hotels, LEED Zero Water Certified Hotels by USGBC and LEED Platinum Certified Hotels by USGBC/IGBC are considered hotels with low water impact. ITC Mughal became the first hotel globally to be awarded the LEED Zero Water Certification by the U.S. Green Building Council (USGBC), followed by ITC Sonar, ITC Rajputana and ITC Maurya which are the only other hotels globally to have been awarded the certification. In LEED Zero Water, a balance is maintained between total potable water consumption and sum of total alternative or recycled water and water returned to its original source. These hotels follow a sustainable approach which ensures that water requirements for its buildings and processes are primarily met by harvesting rainwater through recharge pits, and reuse of treated waste water for appropriate usage. All ITC super-premium luxury hotels are LEED Platinum certified - making it the greenest luxury hotel chain in the world. These include hotels like ITC Grand Chola, the 600-key super-premium luxury hotel complex in Chennai. At these hotels: -100% of waste water is either treated or re-cycled. -Over 50% reduction in water consumption in the past 5 years - SunyaAqua - Zero Mile water is treated & purified within the hotel using advanced technology, while conforming to Indian standards for safety and purity. - ITC Grand Chola has identified a unique technology to condense moisture from atmospheric air using an energy-efficient process. The atmospheric air is circulated through an atmospheric water harvesting system, where surface temperature is dynamically maintained below the ambient dew point for condensing moisture to water. The collected water is then filtered through a multistage filtration process to ensure purity and maintain pH. Additionally, essential minerals are added back to produce healthy drinking water which is used by the Hotel. At present, the hotel has deployed this technology with an installed capacity to condense about 2,000 liters/day. Low water impact products are products requiring less water (at least 10% less) for their use phase compared to the conventional/ baseline category of products. These products consumers to decrease their water use. ITC has been developing several products in this category. ITC's Savlon powdered handwash has a much lower footprint compared to conventional liquid handwash. This handwash comes in concentrated form and hence requires less packaging. The cradle-to-grave water depletion impact of the powdered hand wash is over 50% lesser than that of the liquid hand wash. ITC also redesigned the manufacturing process of Nimyle floor cleaner wherein the need for additional heating is eliminated and the product is manufactured without heating. An LCA was conducted for quantifying the environmental benefits of the process change, and as per the results, the process modification resulted in 27% less water depletion than the earlier hot process.

(9.14.4) Please explain

For Hotels, the evaluation is basis the LEED Zero Water Certification Standard by USGBC and LEED Platinum Certification Standard by USGBC/IGBC. For low water impact products, the assessments are based on life cycle analysis (LCA) studies. Water Depletion is the amount of water that the watershed of origin is losing. (ReCiPe 2016 (rivm.nl) In these assessments, water depletion is estimated in cubic meters or liters, and is computed using the ReCiPe Midpoint (H) v1.13 methodology. All impact assessment factors used in these impact assessments are sourced from premier global databases (such as EcoInvent) or peer reviewed scientific literature.
[Fixed row]

(9.15) Do you have any water-related targets?

Select from:
☑ Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category
Water pollution	*Select from:* ☑ Yes
Water withdrawals	*Select from:* ☑ Yes
Water, Sanitation, and Hygiene (WASH) services	*Select from:* ☑ Yes
Other	*Select from:* ☑ Yes

[Fixed row]

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

☑ Target 1

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water withdrawals

☑ Reduction in withdrawals per unit of production

(9.15.2.4) Date target was set

03/31/2018

(9.15.2.5) End date of base year

03/30/2019

(9.15.2.6) Base year figure

3.04

(9.15.2.7) End date of target year

03/30/2031

(9.15.2.8) Target year figure

1.8

(9.15.2.9) Reporting year figure

2.02

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved

(9.15.2.11) % of target achieved relative to base year

82

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

☑ Other, please specify **:**The Company, as part of its Sustainability 2.0 vision, has undertaken goal on water security for all. This target is aligned with the vision.

(9.15.2.13) Explain target coverage and identify any exclusions

Exclusion: Given the diversity of ITC's Businesses, specific water consumption for different businesses are reported with different denominators/activity ((e.g. tonne of production or 'built-up area'), and are therefore not aggregated.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

The above reported figure is for ITC's Branded Packaged Foods Businesses which achieved 34% reduction in specific water consumption driven by water conservation measures, productivity enhancement interventions and changes in product mix.

(9.15.2.16) Further details of target

All other businesses are also progressing towards meeting S2.0 targets. 11% & 16% reduction in specific water consumption (2023-24 Vs. 2018-19) across Papers and Hotels businesses, which together with Foods Business constitute 98% of ITC's total water consumption.

Row 2

(9.15.2.1) Target reference number

Select from:

☑ Target 2

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Community engagement

☑ Other community engagement, please specify :Increase in watershed remediation and habitat restoration, ecosystem preservation activities

(9.15.2.4) Date target was set

03/31/2016

(9.15.2.5) End date of base year

03/30/2017

(9.15.2.6) Base year figure

30.8

(9.15.2.7) End date of target year

03/30/2031

(9.15.2.8) Target year figure

60

(9.15.2.9) Reporting year figure

49.8

(9.15.2.10) Target status in reporting year

Select from:

☑ Underway

(9.15.2.11) % of target achieved relative to base year

65

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

☑ Other, please specify **:**The Company, as part of its Sustainability 2.0 vision, has undertaken goal on water security for all. This target is aligned with the vision.

(9.15.2.13) Explain target coverage and identify any exclusions

As on 31st March, 2024, a total rainwater harvesting potential (RWH) of 55 million KL (cumulative) has been created, which is nearly four times the net water consumed by ITC's operations. This includes 54.26 Million KL Rain Water Harvesting (RWH) potential (after siltation adjustment) created by ITC at the catchment level.Through various rainwater harvesting initiatives, ITC has established an annual rainwater harvesting potential of 1 million kl within its Units

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

ITC works towards augmenting supply at the sub-catchment level through various interventions focused on harvesting rainwater based on the recommendations of the hydro-geological studies. Stakeholder engagement is an integral part of any watershed level initiative and has been duly emphasised. This holistic approach helps in significant overall improvement of the water balance within the defined action area, since both usage efficiency as well as harvesting potential can be improved manifold by simple, well-designed interventions.

(9.15.2.16) Further details of target

As we have achieved 81% of the target already, we are on track to meet this target by 2030.

Row 3

(9.15.2.1) Target reference number

Select from:

☑ Target 3

(9.15.2.2) Target coverage

Select from:

☑ Site/facility

(9.15.2.3) Category of target & Quantitative metric

Water pollution

☑ Reduction in water discharges per product

(9.15.2.4) Date target was set

03/31/2023

(9.15.2.5) End date of base year

03/30/2024

(9.15.2.6) Base year figure

26.5

(9.15.2.7) End date of target year

03/30/2024

(9.15.2.8) Target year figure

25

(9.15.2.9) Reporting year figure

25

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved

(9.15.2.11) % of target achieved relative to base year

100

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

During the year, as part of specific discharge target set at 26.5 m3/ tonne of production, PSPD Bhadrachalam achieved its target of 25.2 m3/tonne. 100% of the target was achieved.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

The performance was achieved due to the combination of water-use optimisation and various water conservation measures.

(9.15.2.16) Further details of target

The Bhadrachalam Unit is the first pulp and paper mill and the second unit in the country overall, to be rated GreenCo Platinum by CII, as part of Green Company rating system. 100% of the target was achieved

Row 4

(9.15.2.1) Target reference number

Select from:

☑ Target 4

(9.15.2.2) Target coverage

Select from:

☑ Suppliers

(9.15.2.3) Category of target & Quantitative metric

Community engagement

☑ Increase in number of population participating in community engagement activities

(9.15.2.4) Date target was set

03/31/2018

(9.15.2.5) End date of base year

03/30/2019

(9.15.2.6) Base year figure

143664

(9.15.2.7) End date of target year

03/30/2031

(9.15.2.8) Target year figure

160000

(9.15.2.9) Reporting year figure

175200

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved

(9.15.2.11) % of target achieved relative to base year

193

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

As part of its Corporate Social Responsibility (CSR) programmes, ITC provide access to sanitation and waste management services to improve habitats. Under the intervention to facilitate household toilet construction, the total number of estimated population benefited till date is derived considering each household has 4 members. Hence, the 2030 target is covering 160,000 persons through construction of 43,800 household toilets that are primarily the left-over households. Achievement till 2023-24 is 175200 persons through 43,800 household toilets. Exclusion: WASH infrastructure to schools and Anganwadi centres including, toilets, drinking water and hand washing facilities

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

The programme focussed on ensuring access to toilets, including construction of community toilets for households with space constraints and retrofitting for twin pits with Swachh Bharat Mission (SBM) support in households where single pit toilets were constructed earlier.Additionally, the programme has also facilitated construction of 219 community toilets. Besides, the programme also works on awareness generation of community at large on WASH aspects through large scale nation wise door-to-door campaigns under Savlon Swaasth India Mission, use of IEC materials, community level activities, etc.

(9.15.2.16) Further details of target

We have achieved the target already, and we are focussing on behaviour change to ensure sustenance of Open Defecation Free catchments. The Waste Management programme focusses on running behaviour change for ensuring source segregation and minimising waste in landfill. The programme has covered 11.4 million households to date and collected and sustainably managed more than 460,000 tonnes of solid waste in 2023-24.
[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☑ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☑ Water consumption– total volume

☑ Water discharges– total volumes

☑ Water withdrawals– total volumes

☑ Water discharges – volumes by destination

☑ Water intensities of products and services

☑ Water discharges – volumes by treatment method

☑ Water withdrawals – volumes by source

☑ Volume withdrawn from areas with water stress (megaliters)

☑ Emissions to water in the reporting year

☑ Facilities with water-related dependencies, impacts, risks and opportunities

☑ Other data point in module 9, please specify :Specific water consumption of the units Operations with local community engagement, impact assessments, and development programs - Corporate Social Responsibility Initiatives Water recycled/reused

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

ITC has obtained independent third-party assurance for its Sustainability Reports since it started reporting in 2004. In the reporting year, the authenticity of the data and systems disclosed in the Sustainability Report 2024 has been assured by Messrs. KPMG Assurance and Consulting Services LLP, an independent third-party assurance provider. They have provided the assurance as per the International Standard for Assurance Engagements (ISAE) 3000 at a 'Reasonable Assurance' level. The assurance statement of Messrs. KPMG Assurance and Consulting Services LLP is included in the Report and covers the summary of the work performed, how the assurance engagement has been conducted, the extent to which ITC has applied GRI Standards, and their conclusions on the Report. ITC has computed its greenhouse gas (GHG) inventory, including GHG emissions, biogenic emissions, and GHG removals, in accordance with ISO 14064:2018. The GHG inventory for FY 2023-24 has been verified by Messrs. KPMG Assurance and Consulting Services LLP at the 'Reasonable Assurance' level. ITC accounts for the following gases in its GHG inventory: Carbon Dioxide (CO2), Methane (CH4), Nitrous Oxide (N2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), and Sulphur Hexafluoride (SF6). The financial data included in the Report is excerpted from the Company's Report & Accounts for 2024, audited by independent External Auditors – Messrs. S R B C & Co. LLP. _____ Page 1-6 details the assurance statement and the GRI indicators against which the assurance was obtained.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

13.1.1_Sustainability Report_Assurance Statement.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ Waste data
☑ Carbon removals
☑ Fuel consumption
☑ Methane emissions
☑ Base year emissions
☑ Renewable Electricity/Steam/Heat/Cooling generation
☑ Year on year change in absolute emissions (Scope 3)
☑ Renewable Electricity/Steam/Heat/Cooling consumption
☑ Year on year change in emissions intensity (Scope 3)
☑ Year on year change in absolute emissions (Scope 1 and 2)
☑ Renewable fuel consumption
☑ Emissions breakdown by business division
☑ Electricity/Steam/Heat/Cooling generation
☑ Electricity/Steam/Heat/Cooling consumption
☑ Emissions reduction initiatives/activities
☑ Year on year change in emissions intensity (Scope 1 and 2)

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000
☑ ISAE 3410, Assurance Engagements on Greenhouse Gas Statements

(13.1.1.4) Further details of the third-party verification/assurance process

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(13.1.1.5) Attach verification/assurance evidence/report (optional)

13.1.1_Sustainability Report_Assurance Statement.pdf

Row 3

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Governance

☑ Other data point in module 4, please specify :1. Board level oversight of water-related issues within your organization, highest management-level position(s) or committee(s) with responsibility for water-related issues 2. Corporate Social Responsibility Initiatives under Social Investments Prog

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

ITC has obtained independent third-party assurance for its Sustainability Reports since it started reporting in 2004. In the reporting year, the authenticity of the data and systems disclosed in the Sustainability Report 2024 has been assured by Messrs. KPMG Assurance and Consulting Services LLP, an independent third-party assurance provider. They have provided the assurance as per the International Standard for Assurance Engagements (ISAE) 3000 at a 'Reasonable Assurance' level. The assurance statement of Messrs. KPMG Assurance and Consulting Services LLP is included in the Report and covers the summary of the work performed, how the assurance engagement has been conducted, the extent to which ITC has applied GRI Standards, and their conclusions on the Report. ITC has computed its greenhouse gas (GHG) inventory, including GHG emissions, biogenic emissions, and GHG removals, in accordance with ISO 14064:2018. The GHG inventory for FY 2023-24 has been verified by Messrs. KPMG Assurance and Consulting Services LLP at the 'Reasonable Assurance' level. ITC accounts for the following gases in its GHG inventory: Carbon Dioxide (CO2), Methane (CH4), Nitrous Oxide (N2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), and Sulphur Hexafluoride

(SF6). The financial data included in the Report is excerpted from the Company's Report & Accounts for 2024, audited by independent External Auditors – Messrs. S R B C & Co. LLP. _____ Page 1-6 details the assurance statement and the GRI indicators against which the assurance was obtained.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

13.1.1_Sustainability Report_Assurance Statement.pdf
[Add row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

	Additional information
	None

[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Chief Sustainability Officer

(13.3.2) Corresponding job category

Select from:
☑ Chief Sustainability Officer (CSO)
[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:

☑ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute