



ANNEXURE 'C' TO THE REPORT OF THE BOARD OF DIRECTORS

Business Responsibility & Sustainability Reporting

SECTION A: GENERAL DISCLOSURES

I.	Details of the listed entity	
1.	Corporate Identity Number (CIN) of the Listed Entity	L31300KA1987PLC013543
2.	Name of the Listed Entity	3M INDIA LIMITED
3.	Year of incorporation	1987
4.	Registered office address	Plot Nos. 48-51, Electronics City, Hosur Road, Bengaluru - 560 100
5.	Corporate address	Marksquare, 5 th Floor, St. Marks Road, Shanthala Nagar, Ashok Nagar, Bengaluru, Karnataka 560001
6.	E-mail	investorhelpdesk.in@mmm.com
7.	Telephone	+91-80-2223 1414
8.	Website	https://www.3mindia.in
9.	Financial year for which reporting is being done	April 1, 2024 to March 31, 2025
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11.	Paid-up Capital (INR)	112,650,700
12.	Details of the person who may be contacted in case of any queries on the BRSR report.	Ms. Smitha Gopalkrishnan +91 80-2223-1414 sgopalkrishnan@mmm.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone
14.	Name of assurance provider	Intertek India Private Limited
15.	Type of assurance obtained	Reasonable Assurance

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Other Manufacturing	59%
2.	Trading	Wholesale Trading	41%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Transportation & Electronics products	3290	38%
2	Safety & Industrial products	3290	32%
3	Healthcare products	3290	20%
4	Consumer products	3290	10%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	3	2	5
International	0	0	0

19. Markets served by the entity**a. Number of locations**

Locations	Number
National (No. of States)	32
International (No. of Countries)	16

b. What is the contribution of exports as a percentage of the total turnover of the entity?

0.53%

c. A brief on types of customers

- (i) Business to Business (B2B): The entity's customers include OEMs, construction companies, hospitals, clinics, industrial facilities, infrastructure companies, electronics manufacturers, telecommunication companies, automotive manufacturers, automotive aftermarket dealerships and aerospace industries.
- (ii) Business to Consumer (B2C): The entity sells consumer products like Scotch-Brite® Scrub pads, Command™ strips, Scotch® tapes, Post-it® notes, respirators, and car care products directly to consumers.

IV. Employees**20. Details as at the end of Financial Year:****a. Employees and workers (including differently abled):**

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1	Permanent (D)	886	737	83%	149	17%
2	Other than permanent (E)	199	172	86%	27	14%
3	Total Employees (D+E)	1,085	909	84%	176	16%
Workers						
4	Permanent (F)	327	307	94%	20	6%
5	Other than permanent (G)	462	413	89%	49	11%
6	Total Workers (F+G)	789	720	91%	69	9%

b. Differently abled Employees and workers:

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1	Permanent (D)	1	1	100%	0	0%
2	Other than permanent (E)	0	0	0%	0	0%
3	Total Employees (D+E)	1	1	100%	0	0%
Workers						
4	Permanent (F)	0	0	0%	0	0%
5	Other than permanent (G)	1	1	100%	0	0%
6	Total Workers (F+G)	1	1	100%	0	0%

Note: From this year, only blue-collar workers are considered under "permanent workers," while "permanent employees" include those not directly engaged in production such as corporate, sales, R&D, support functions, and Manufacturing and Engineering (M&E) staff.

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	3	50%
Key Management Personnel	3	0	0%



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

	FY 25 (Turnover rate in current FY)			FY 24 (Turnover rate in previous FY)			FY 23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	10%	17%	11%	19%	19%	19%	13%	26%	15%
Permanent Workers	2%	12%	3%	2%	17%	2%	1%	24%	1%

Note: Variation in previously reported data is due to expansion of our scope in the current year. Turnover now includes those who left the entity voluntarily, separation due to under performance, workforce reduction, retirement and death in service.

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

23. (a) Names of holding / subsidiary / associate companies / joint ventures:

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures(A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes / No)
1.	3M Company	Holding	-	Yes

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No):Yes

(ii) Turnover (in ₹): 444,556 lakhs

(iii) Net worth (in ₹): 184,650 lakhs

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then provide web-link for grievance redress policy)	FY25 Current Financial Year			FY24 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, for 3M India, the mechanism to address community grievances is in place and a formal policy is under review. https://www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/	0	0	None	0	0	None
Investors (other than shareholders)	Yes, for 3M India, investors can reach the entity through a dedicated Investor helpdesk via email. https://multimedia.3m.com/mws/media/2212824O/contact-information-of-the-designated-officials-of-the-company.pdf	0	0	None	0	0	None

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY25 Current Financial Year			FY24 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders	Yes, 3M India shareholders can reach the entity or registrar and share transfer agent. https://multimedia.3m.com/mws/media/2212824O/contact-information-of-the-designated-officials-of-the-company.pdf	133	6	The pending complaints as on March 31 st , 2025, were resolved in the first week of April 2025.	151	2	The pending complaints as on March 31 st , 2024, were resolved in the first week of April 2024.
Employees and workers	Yes, 3M India employees and workers have a dedicated portal, 3MEthics.com, to log complaints anonymously. https://secure.ethicspoint.com/domain/media/en/gui/8897/index.html	51	24	The pending cases follow 3M's standard Ethics and Compliance investigation protocol and will be resolved in due course.	54	17	The pending cases follow 3M's standard Ethics and Compliance investigation protocol and will be resolved in due course.
Customers	Yes, for 3M India, customer grievances are addressed through an online portal called Customer Issue Resolution portal. Every customer has unique access to this portal to log complaints and view the status for resolution. The average cycle time to address queries is <=10 days.	7,847	1	The pending case has been resolved in April 2025.	7,610	0	None
Value chain partners	Yes, value chain partners are covered under complaints registered on 3MEthics.com which may include anonymous complaints by non-employees. https://secure.ethicspoint.com/domain/media/en/gui/8897/index.html	0	0	None	0	0	None

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

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along with its financial implications, as per the following format.



Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Sustainable Products and Solutions	Opportunity	When developing new products, we expect all 3M projects entering the new product commercialisation process to have a Sustainability Value Commitment (SVC) that demonstrates how the product advances overall sustainability, improves competitiveness, and responds to customer demand. SVCs describe how products contribute to resilient business growth : - Through reusability, recyclability, and use of recycled materials. - Reduction of waste, energy use and water use. - Through third-party eco-label or certification, and responsible sourcing.	-	The Sustainability Value Commitment (SVC) boosts 3M's finances by attracting eco-conscious customers, cutting production costs, ensuring regulatory compliance, reducing legal risks and enhancing brand reputation, driving sustainable growth and profitability.
2.	Safety of products and services	Risk	Any health and safety incident related to our products poses a risk of injury or harm to our customers, which can lead to legal liabilities, damage to our brand reputation, and financial losses.	By continuously improving product safety standards, implementing rigorous testing protocols, and swiftly addressing any issues through transparent communication and prompt recalls if necessary, we can mitigate risks, protect customer trust, and reinforce our commitment to safety and quality. The entity provides a TDS (Technical Data Sheet) and an MSDS (Material Safety Data Sheet) for each of its products which carry information on product usage, hazard status, storage conditions, shelf life and disposal methodologies.	Prioritising health and safety in our products and solutions, helps build consumer trust, boosts product demand, strengthens brand reputation, and avoids costly legal actions, while fostering confidence among stakeholders.

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3.	Health and Safety of employees	Risk	Employee health and safety pose a risk to the entity due to potential accidents, health issues, increased costs, reduced productivity, and potential legal liabilities, impacting human resources and overall operational efficiency.	At 3M India, we prioritise employee health and safety with rigorous training, regular health screenings, and strict compliance with safety regulations. We foster a culture of awareness, utilise advanced technologies, and engage employees to ensure a safe and supportive workplace environment.	Focusing on employee health and safety creates a positive work environment that minimises medical expenses, avoids regulatory penalties, and boosts productivity. By prioritising the well-being of our team, we not only enhance job satisfaction but also make 3M India an attractive place for talented individuals to join and stay.
4.	Community health, safety and well being	Risk	The impact of community health, safety, and well-being issues on the entity includes potential regulatory scrutiny, operational disruptions, reputational damage, and legal liabilities, which can affect business continuity and stakeholder trust.	3M India's community philosophy is enshrined in the CSR policy which states that it seeks to engage in outcome-based CSR programmes that will impact and enrich the communities around its areas of operation. The interventions are mapped to the activities listed under Schedule VII of the Companies Act 2013 and to the Sustainable Development Goals (SDGs), broadly falling under the three focus themes of Education, Community & Environment.	By actively supporting community health, safety, and well-being, we can strengthen our brand reputation, ensure smooth operations, and foster positive relationships with regulators. This commitment not only helps us avoid legal expenses but also demonstrates our dedication to being a responsible corporate citizen, enhancing the trust and goodwill of the communities we serve.
5.	Climate Change and GHG emissions	Risk	Proactively addressing climate change and reducing GHG emissions presents an opportunity to enhance 3M India's operations, strengthen its reputation, and improve financial performance.	3M India has undertaken projects to contribute to 3M Global targets towards reducing energy, water and waste management (Refer initiative details in Principle 6)	By proactively managing climate-related risks, we can optimise operational costs, avoid regulatory fines, and safeguard against disruptions. This approach not only protects our financial health but also demonstrates our commitment to environmental stewardship.



Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6.	Water usage and availability	Risk	Operating in a water-stressed area poses a significant risk to the Company's operations due to the potential scarcity of a critical resource. Water stress can lead to restrictions on water usage, increased costs for water, and potential conflicts with local communities and other water users. It can also impact the Company's ability to expand or maintain operations in the region.	3M's 2024 global manufacturing locations were evaluated using the Aqueduct™ Water Risk Atlas stress-level screening tool, Aqueduct 4.0. Over 100 3M locations were analyzed, with 10 identified as being in "extremely high" or "high" water-stressed areas. The 10 locations account for 1.2% of 3M's total water use. Manufacturing locations include those with annual water use equal to or greater than 1,000 cubic meters. To mitigate this risk, the entity initiated a water conservation and management programme in Shirur Taluk where it's manufacturing site is located (Ranjangaon) to develop sustainable water resources and infrastructure. This includes watershed interventions, rainwater harvesting, and community engagement to build local water management capabilities. By elevating water levels in aquifers and enhancing irrigation, the entity is working to secure its water supply and support the local community.	Effectively managing this risk allows us to maintain optimal operational costs, comply with water resource regulations, and enhance the goodwill of the communities we serve.
7.	Ethical and transparent business practices	Risk	Upholding ethical standards and maintaining transparency at 3M India can enhance the entity's reputation, ensure regulatory confidence, and minimise legal liabilities.	The entity mitigates risks through robust compliance programmes, regular audits, comprehensive ethical training, fostering a culture of integrity, and transparent communication with stakeholders.	Embracing strong ethics and compliance safeguards our reputation, avoids fines, and boosts investor confidence, fostering trust and transparency with all our stakeholders.
		Opportunity	Implementing ethical and transparent business practices enhances trust, attracts stakeholders, and strengthens corporate governance at 3M India, driving sustainable growth and leadership in the marketplace.	-	Ethical and transparent practices enhance brand reputation, attract loyal stakeholders, reduce operational risks for 3M India.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.	a.	Whether your entity’s policy/ policies cover each principle and its core elements of the NGRBCs. (Yes / No)					Yes			
	b.	Has the policy been approved by the Board? (Yes/No)					Yes			
	c.	Web Link of the Policies, if available					https://www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/			
2.	Whether the entity has translated the policy into procedures. (Yes / No)					Yes				
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)					Yes				
4.	Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle					<p>P1- 3M Company's Code of Conduct provide the guiding principles for business conduct that is Ethical, Transparent and Accountable. 3M respects international human rights principles including the United Nations Declaration of Human Rights, the United Nations Guiding Principles for Business and Human Rights (UNGP), Equal Employment Opportunity Commission (EEOC), the International Labor Organization’s Declaration on Fundamental Principles and Rights at Work, the Organisation for Economic Cooperation and Development (OECD), and the UN Convention Against Corruption.</p> <p>P2- The entity has voluntarily adopted GHS SDS (Global Harmonised System for Classification, Labelling, Packaging of Hazardous Chemicals) to be in synergy with global standards and provide its customers with the most comprehensive information about the environmental, health and safety of its products.</p> <p>P3- All 3M India manufacturing sites are certified with ISO 45001: 2018 for Occupational Health and Safety Management Systems.</p> <p>P4- 3M Company is a United Nations Global Compact (UNGC) participant, and is committed to align its operations and strategies with the UNGC Principles on business and human rights.</p> <p>P5- 3M Company supports several external human rights charters, including:</p> <ul style="list-style-type: none">• United Nations Global Compact (UNGC)• Universal Declaration of Human Rights• United Nations Guiding Principles on Business and Human Rights• International Labor Organization’s Declaration on Fundamental Principles and Rights at Work• Organisation for Economic Cooperation and Development (OECD) — Guidelines for Multinational Enterprises, including OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict- Affected and High-Risk Areas <p>P6- All 3M India manufacturing sites are certified with ISO 14001:2015 for Environment Management Systems.</p> <p>P7- 3M Company has partnered with The United Nations Framework Convention on Climate Change (UNFCCC) to advance the UN SDGs.</p> <p>P8- 3M Company has partnered with UNFCCC to advance the UN SDGs.</p> <p>P9- The 3M India is certified with ISO 9001 - Quality management standards.</p>				



Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>3M Company's sustainability strategy is anchored around three sustainability pillars:</p> <ul style="list-style-type: none"> • Science for Circular • Science for Climate • Science for Community <p>3M Company has further refined its targets and aspirations with a strong focus on carbon, water, and plastics.</p> <ul style="list-style-type: none"> • Reduce the use of virgin fossil-based plastic in our packaging and products by 125 million pounds by the end of 2025 from a 2021 base year • Reduce absolute scope 1 and 2 GHG emissions by 52.6% by 2030 from a 2019 base year • Reduce absolute scope 3 GHG emissions by 42% by 2030 from a 2021 base year • Increase water efficiency by 25% by 2030 from a 2019 base year 								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<p>3M Company has made steady progress on its carbon, water and plastics footprints. In 2024, we continued to make strong progress against them.</p> <ul style="list-style-type: none"> • Achieving 59.1% of reduction in our scope 1 & 2 greenhouse gas emissions since 2019 • Reduced virgin fossil-based plastic use by 98.2 million pounds • Increased water efficiency by 21.4% 								
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>At 3M India, we continue to embed sustainability into the core of our business strategy, aligning with our global focus on Science for Circular, Science for Climate, and Science for Community. In FY 24-25, our efforts have been directed towards reducing environmental impact, improving resource efficiency, and enhancing responsible product innovation. While we have made steady progress in areas such as renewable energy adoption and waste reduction, we recognise that challenges remain, particularly in scaling efforts across all operations and strengthening ESG data integration. Through the BRSR framework, we reaffirm our commitment to transparency, continuous improvement, and driving meaningful outcomes for both people and the planet.</p>								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Ramesh Ramadurai, Managing Director, 3M India Limited								
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details	<p>Yes, the Managing Director is a Board member and part of the India ESG Council, a management-level committee focused on sustainability and responsible practices. This Council includes stakeholders from all business groups and functions, ensuring comprehensive representation. Meeting quarterly, the Council reviews ESG progress, discusses trends and challenges, and seeks improvement opportunities. Key focus areas are: strengthening ESG governance and risk management, increasing awareness of ESG regulations, improving reporting transparency and efficiency, promoting sustainable operations and supply chain practices, driving projects to meet ESG commitments, and fostering a culture of ethics and compliance.</p>								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee	Frequency (Annually / Half yearly /Quarterly/ Any other-please specify)
Performance against above policies and follow up action	P1 - Director	P1 - Quarterly
	P2 – Director	P2 – Annually
	P3 – Director	P3 – Half Yearly
	P4 - Stakeholders' Relationship Committee	P4 - Half Yearly
	P5 – Director	P5 - Half Yearly
	P6 – Director	P6 – Annually
	P7 - Director	P7 - Annually
	P8 – Corporate Social Responsibility Committee	P8 - Half Yearly
	P9 – Director	P9 - Annually
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	P1 - Director	P1 - Quarterly
	P2 – Director	P2 – Annually
	P3 – Director	P3 – Half Yearly
	P4 - Stakeholders' Relationship Committee	P4 - Half Yearly
	P5 – Director	P5 - Half Yearly
	P6 – Director	P6 – Annually
	P7 - Director	P7 - Annually
	P8 – Corporate Social Responsibility Committee	P8 - Half Yearly
	P9 – Director	P9 - Annually

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

- Yes, the entity has carried out independent assessments by an external agency for Principle 3 and 6. Surveillance audits for all 3M India manufacturing sites were conducted by the BSI Group India.
1. ISO 14001 – Environment Management System
 2. ISO 45001 – Occupational Health and Safety Management System

12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:

Not applicable



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorised as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by awareness programmes
Board of Directors	4	<p>Compliance topics are routinely included in the agenda for the entity's Board meetings. In FY 24-25, the 3M India Board received updates and presentations on the following topics to enhance their awareness and understanding:</p> <ol style="list-style-type: none"> 1. 3M Code of Conduct 2. Regulatory changes 3. Whistleblower policy 4. Investor relations 	100%
Key Managerial Personnel	8	<p>Key managerial personnel of the entity participate in the all-employee legal and compliance training mandated by the 3M Global Ethics & Compliance department. All employees are assigned online training modules on various topics, and timely completion is diligently tracked. In FY 24-25, key managerial personnel completed the following training programmes and awareness sessions:</p> <ol style="list-style-type: none"> 1. Conflict of Interest 2. Workplace Harassment 3. Confidential Information & Computer Security 4. 3M Code of Conduct and Ethical Decision Making 5. Working with Third Parties 6. Reporting and Non-Retaliation 7. Sexual Harassment at the Workplace Training – Conducted with the help of an external agency 8. Manager Dialogue Programme (quarterly supervisor-led awareness sessions on various ethics and compliance topics, featuring actual case stories and examples depicting employee behaviour and actions). <p>Awareness emails were also sent to all employees, covering the following topics:</p> <ol style="list-style-type: none"> 1. Conflict of Interest 2. Anti-bribery (Gifts/Entertainment - Giving or Receiving) 	100%

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by awareness programmes
Employees other than BoD and KMPs	8	<p>Employees are part of the all-employee legal and compliance training mandated by the 3M Global Ethics & Compliance department. Each employee is assigned online training modules on various topics, with timely completion diligently tracked. In FY 24-25, employees completed the following training programmes and awareness sessions:</p> <ol style="list-style-type: none"> 1. Conflict of Interest 2. Workplace Harassment 3. Confidential Information & Computer Security 4. 3M Code of Conduct and Ethical Decision Making 5. Working with Third Parties 6. Reporting and Non-Retaliation 7. Sexual Harassment at the Workplace Training – Conducted with the help of an external agency. 8. Manager Dialogue Programme (quarterly supervisor-led awareness sessions on various ethics and compliance topics, featuring actual case stories and examples depicting employee behaviour and actions) <p>Awareness emails were also circulated to all employees, covering the following topics:</p> <ol style="list-style-type: none"> 1. Conflict of Interest 2. Anti-bribery (Gifts/Entertainment - Giving or Receiving) 	100%
Workers	1	<p>Manufacturing workers are exposed to ethics and compliance topics like anti-bribery, anti-competition and conflict of interest through in-person trainings or awareness sessions. Conflict of interest declarations are taken from manufacturing workers. Manager Dialogue Programme is facilitated by supervisors for their teams periodically.</p>	100%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Settlement	Nil				
Compounding fee					
Penalty/Fine					
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil				
Punishment					



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

Sr. No.	Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
1.		Not Applicable

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

Yes, Link - <https://multimedia.3m.com/mws/media/459284O/principle-anti-bribery-en.pdf>

3M is firmly committed to conducting business ethically and in compliance with all applicable anti-bribery and anti-corruption laws. 3M Company prohibits any form of bribery, including offering, giving, soliciting, or receiving anything of value to improperly influence business decisions or gain an unfair advantage. This applies to all dealings with government officials, customers, suppliers, and other third parties, regardless of local practices or customs. Employees and third parties acting on behalf of 3M Company are required to comply with the company's Anti-Bribery Principle, which outlines expectations regarding gifts, hospitality, political contributions, and charitable donations. Prior approvals must be obtained for any high risk transactions or interactions that could create the appearance of improper influence. All business partners must undergo risk-based due diligence in accordance with 3M's Integrity Assessment procedures. Employees are required to report any suspected or actual violations of anti-bribery laws or company policy through the company's established reporting mechanisms, which include anonymous reporting channels.

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

Designation	FY25 Current Financial Year	FY24 Previous Financial Year
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY25 Current Financial Year		FY24 Previous Financial Year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Numbers of Complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

8. Number of days of accounts payables (Accounts payable *365)/Cost of goods/service procured) in the following format:

	FY25 Current Financial Year	FY24 Previous Financial Year
Number of days of accounts payables	88	94*

Note: *The previous year value has been restated due to an update in the calculation methodology.

9. Open-ness of business

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

		FY25 Current Financial Year	FY24 Previous Financial Year
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0%	0%
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0%	0%
Concentration of Sales	a. Sales to dealers /distributors as % of total sales	54%	53%*
	b. Number of dealers / distributors to whom sales are made	1123	1089
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	13%	14%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)**	47%	56%*
	b. Sales (Sales to related parties / Total Sales)	1.6%	1.9%*
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0%	0%
	d. Investments (Investments in related parties / Total Investments made)	0%	0%

Note:

*FY 23-24 figures have been updated following the merger of 3M India and 3M Electro & Communication India Private Limited.

** 3M Company, USA is a Holding Company of 3M India and together with other members of 3M Group are "related parties" for 3M India. In the ordinary course of its business, 3M India enters into transactions for the sale and purchase of goods and raw materials with, for availing / rendering services from/to, and other commercial transactions with such related parties, which are very critical and essential for the entity to carry out its business operations and maximise its growth and performance.

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
Nil		

2. Does the entity have processes in place to avoid / manage conflict of interests involving members of Board? If Yes, provide details of the same

Yes, 3M Code of Conduct outlines stringent guidelines for 3M India Board of Directors to prevent and disclose any actual or potential conflicts of interest with the Company. Annually, our Board of Directors and Senior Management provide declarations regarding adherence to the Code of Conduct, updating as necessary. This policy is accessible on our website at https://www.3m.com/3M/en_US/ethics-compliance/code.



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

Essential Indicators

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

	FY25 Current Financial Year	FY24 Previous Financial Year	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	-	3.37%	<p>In FY 24, the entity invested capital for all three sites to set up equipment to reduce diesel emissions to meet regulatory requirements set up by the Pollution Control Board for various states.</p> <p>As a result, all DG sets at 3M India manufacturing sites were upgraded with emission-control retrofits to minimise environmental impact and comply with National Green Tribunal (NGT) and Central Pollution Control Board (CPCB) regulations, resulting in a reduction in harmful pollutants such as particulate matter (PM), carbon monoxide (CO), and hydrocarbons (HC), and significantly enhancing environmental performance.</p>

2. Does the entity have procedures in place for sustainable sourcing? (Yes/No) If yes, what percentage of inputs were sourced sustainably?

No. However, 3M Company has established procedures for sustainable sourcing, and 3M India aligns with these global practices.

The entity is developing a mechanism to track the percentage of input material sourced sustainably for India-imported products and manufactured products under the guidance of the parent company.

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

(a) **Plastics (including packaging)**

The Extended Producer Responsibility (EPR) framework, part of the Plastic Waste Management Rules, mandates entities to manage their plastic packaging waste through recycling or end-of-life disposal methods like co-processing, waste-to-energy, plastic-to-oil conversion, road construction or industrial composting. Pre-consumer waste is directed to Pollution Control Board-approved processors for recycling or co-processing.

For post-consumer waste, registered processors collaborate with urban local bodies and logistics partners to collect and transport waste across India. These processors, including recyclers and energy converters, handle waste through methods like co-processing and waste-to-oil conversion.

Since 2023, 3M has been fulfilling its EPR obligations by acquiring EPR credits via the Centralized Extended Producers' Responsibility Portal, managed by the Central Pollution Control Board (CPCB). Authorised processors, monitored by CPCB/SPCB, handle waste collection and processing.

3M annually meets CPCB-mandated plastic packaging waste targets, which are brand-agnostic and geographically neutral. These targets are divided into three categories: Category I (rigid plastic packaging), Category II (flexible plastic packaging, including single/multi-layered plastics, sheets, bags, and pouches), and Category III (multi-layered packaging with plastic and other materials). Compliance is achieved through purchasing EPR credits from registered processors.

(b) E-waste

The E-Waste (Management) Rules, 2022 apply to all entities involved in the lifecycle of e-waste or electrical and electronic equipment (EEE) listed in Schedule I, including their components and parts. This includes manufacturers, producers, consumers, bulk consumers, collection centers, dealers, e-retailers, refurbishers, dismantlers, and recyclers.

Under the Extended Producer Responsibility (EPR) principle, producers of notified EEE are responsible for the disposal of e-waste. They are assigned annual e-waste collection and recycling targets based on the amount of EEE previously sold.

The entity reports on product categories such as Variable Messaging Signs (VMS), Polishers, Dust Extraction Machines, Spreading Devices, and certain medical products, as specified in Schedule I.

(c) Hazardous waste

The Hazardous and Other Wastes (Management and Transboundary Movement) Second Amendment Rules, 2023 apply to producers, recyclers, collection agents, and importers of used oil. 3M India is classified as a “producer” due to its manufacture of lubrication oil products, which become contaminated after use. The Central Pollution Control Board sets the Extended Producer Responsibility (EPR) Target based on the volume of lubrication oil sold annually. Producers must ensure this target is met by recycling the specified quantity through certified recyclers and obtaining an EPR certificate as proof. 3M India is subject to EPR for used oil and has been granted “producer” registration.

(d) Other waste

The Battery Waste Management Rules (BWMR), notified in 2022, replace the 2001 rules and apply to producers, dealers, and consumers involved in managing waste batteries. These rules cover all battery types, regardless of their characteristics.

3M India is classified as a “producer” and is registered with the Central Pollution Control Board (CPCB) for BWMR compliance. Batteries introduced to the market must meet collection and recycling targets outlined in Schedule II of the Extended Producer Responsibility (EPR) rules. Compliance is achieved by purchasing EPR credits from CPCB-registered Battery Waste Processors.

Each year by June 30th, 3M India submits an EPR plan to the CPCB for batteries manufactured in the previous financial year. This plan details the quantity, weight, and dry weight of battery materials via a centralised portal.

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

Yes, in line with the Plastic Waste Management Rules, 3M India aligns its waste management plan with EPR guidelines and CPCB targets. Registered as a Brand Owner on the CPCB’s EPR Portal, 3M India reported its plastic waste footprint and purchased EPR credits for 1728 metric tons from authorised processors, fulfilling its FY 24-25 obligations.

For FY 24-25, 3M India has completed e-waste registration and met EPR targets, onboarding a new recycler to extract Gold, Iron, Aluminum, and Copper from e-waste as per table below.

3M India is subject to EPR for used oil and has been granted “producer” registration.

FY 25 Current Financial Year							
EEE Code	Obligation (MT)	Refurbishing Certificate Purchased(MT)	Balance Obligation	Iron(MT)	Aluminium (MT)	Copper(MT)	Gold(Kg)
ITEW4	0.00126	0	0.00126	0.000063	0.000095	0.000002	0.000002
LSEEW16	0.378	0	0.378	0.010849	0.00945	0	0
LSEEW34	0	0	0	0	0	0	0
EETW4	0.036	0	0.036	0.0198	0.00045	0.000054	0
MDW10	0.01968	0	0.01968	0.007183	0.001968	0.000689	0
LIW2	0.0993	0	0.0993	0.036245	0.00993	0.003476	0
Total EPR Obligation			0	0.07414	0.021893	0.004221	0.000002
Achieved Obligation			0	0.074139	0.021893	0.00422	0.000002
Balance Obligation			0	0.000001	0	0.000001	0



Leadership Indicators

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

No, however, the entity is actively developing a mechanism to conduct Life Cycle Assessments (LCAs) for newly manufactured local products. This initiative reflects our commitment to incorporating Life Cycle Management (LCM) into all 3M India products through our new product introduction process. This process involves comprehensive Environmental Health & Safety evaluations of raw materials and product characteristics, assessing human health and environmental toxicology, ensuring compliance with regulatory and customer EHS requirements, and creating hazard communication documents.

At a global level, for select products, 3M provides Environmental Product Declarations (EPDs), calculates product carbon footprints (PCFs), and conducts screening assessments. We are implementing an automated product carbon footprint tool that uses data science to analyze emissions from cradle to gate, enabling us to understand the carbon footprint for each of our products. These efforts aim to enhance our understanding of the potential environmental and societal impacts of our products.

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

Name of Product / Service	Description of the risk / concern	Action Taken
Not Applicable		

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

We have actively worked to incorporate recycled plastics and paper as input materials in our products. At present, we are implementing a system to monitor and track the use of recycled and reused input materials in our production processes.

Indicate Input Material	Recycled or re-used input material to total material	
	FY 25 Current Financial Year	FY 24 Previous Financial Year
	-	-

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

	FY 25 Current Financial Year			FY 24 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0	665	1,063	0	766	803
E-waste	0	0.5	0	0	0.5	0
Hazardous Waste (Oil)	0	7	393	0	0	0
Other waste	0	0	0	0	0	0

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Plastic packaging waste	100%

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. (C)	%(C/A)	No.(D)	%(D/A)	No. (E)	%(E/A)	No. (F)	%(F/A)
Permanent Employees											
Male	737	737	100%	737	100%	NA	NA	737	100%	0	0%
Female	149	149	100%	149	100%	149	100%	NA	NA	149	100%
Total	886	886	100%	886	100%	149	100%	737	100%	149	17%
Other than Permanent											
Male	172	172	100%	172	100%	NA	NA	0	0%	0	0%
Female	27	27	100%	27	100%	27	100%	NA	NA	0	0%
Total	199	199	100%	199	100%	27	100%	0	0%	0	0%

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	% (B/A)	No. (C)	%(C/A)	No.(D)	%(D/A)	No. (E)	%(E/A)	No. (F)	%(F/A)
Permanent Workers											
Male	307	307	100%	307	100%	NA	NA	307	100%	193	63%
Female	20	20	100%	20	100%	20	100%	NA	NA	20	100%
Total	327	327	100%	327	100%	20	100%	307	100%	213	65%
Other than Permanent											
Male	413	199	48%	413	100%	NA	NA	0	0%	240	58%
Female	49	35	71%	49	100%	49	100%	NA	NA	44	90%
Total	462	234	51%	462	100%	49	100%	NA	NA	284	61%

Note: For both permanent and non-permanent workers at the Ranjangaon plant, a physical crèche facility is available on-site and can be availed by all Ranjangaon workers.

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

	FY25 Current Financial Year	FY24 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the Company	0.17%	0.16%



2. Details of Retirement Benefits, For Current FY And Previous Financial Year.

Benefits	FY25 Current Financial Year			FY 24 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
ESI	0%	0%	NA	0%	0%	NA
Gratuity	100%	100%	Y	100%	100%	Y
Other	0%	0%	NA	0%	0%	NA

3. ACCESSIBILITY OF WORKPLACES

Are the premises / offices of the entity accessible to differently abled employees and workers? (Yes/No) If not, whether any steps are being taken by the entity in this regard.

The entity has audited its new corporate office, located at Bengaluru, through an external agency, Svadhin Solutions on behalf of Enable India. This accessibility audit has ensured that our premises comply with the RPWD Act of 2016 and are accessible to People with Disabilities (PwD). The entity has a plan in place to ensure that its other premises are also audited and remedial measures are taken if necessary.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016 (Yes / No). If so, provide a web-link to the policy.

Yes

<https://multimedia.3m.com/mws/media/2416981O/3m-india-equal-opportunity-for-persons-with-disabilities-standard.pdf>

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

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

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

	Yes/No (If Yes, then give details of the mechanism in brief)	
Permanent Workers	Yes	Permanent workers of the entity have multiple avenues to express their concerns to management. These include the Employee Communication Forum (ECF) and a monthly grievance committee with female representation. Workers can also submit complaints through an online grievance tool that directs issues to the appropriate departments for resolution. Additionally, 3MEthics.com, a 24 hour confidential online reporting system is available for reporting grievances. Suggestion boxes are installed at plant locations, allowing workers to anonymously share their concerns.
Other than Permanent Workers	Yes	Contract workers and their representatives hold regular meetings with HR and Plant leadership to discuss and address their concerns. Additionally, contract workers can anonymously submit their concerns using suggestion boxes located at all plant sites.
Permanent Employees	Yes	Permanent employees can raise concerns related to the 3M Code of Conduct through 3MEthics.com Those who report concerns are safeguarded by the Anti-Retaliation policy.
Other than Permanent Employees	Yes	Contract employees have the same access as permanent employees to the platforms available for reporting grievances.

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

Category	FY25 Current Financial Year			FY 24 Previous Financial Year		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	886	0	0%	742	0	0%
Male	737	0	0%	624	0	0%
Female	149	0	0%	118	0	0%
Total Permanent Workers	327	0	0%	291	0	0%
Male	307	0	0%	278	0	0%
Female	20	0	0%	13	0	0%

8. Details of training given to employees and workers:

Category	FY25 Current Financial Year					FY24 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No.(B)	% (B / A)	No.(C)	% (C /A)		No.(E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	909	783	86%	781	86%	624	624	100%	624	100%
Female	176	166	94%	167	95%	118	118	100%	118	100%
Total	1,085	949	87%	948	87%	742	742	100%	742	100%
Workers										
Male	720	276	38%	275	38%	278	278	100%	278	100%
Female	69	16	23%	16	23%	13	13	100%	13	100%
Total	789	292	37%	291	37%	291	291	100%	291	100%

Note: For the current financial year, actual trainings conducted and its coverage has been reported.

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

Category	FY25 Current Financial Year			FY24 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	909	737	81%	790	624	79%
Female	176	149	85%	145	118	81%
Total	1,085	886	82%	935	742	79%
Workers						
Male	720	307	43%	684	278	41%
Female	69	20	29%	66	13	20%
Total	789	327	41%	750	291	39%

Note: The performance review was conducted for all eligible employees and workers.

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

Yes, 3M India is dedicated to upholding high safety standards across all workplaces to ensure efficient operations for people, assets, and businesses. 3M Company's Environment, Health, and Safety Management Standard (EHS-MS) forms the foundation for addressing EHS risks and compliance obligations for all workers and operations. All manufacturing facilities are ISO 45001 certified for Occupational Health and Safety Management. The Compliance & Audit Management & Metrics System (CAMMS) portal, customised for 3M, is used to monitor EHS compliance and legal obligations. EHS 360 is utilised for documenting, reporting, investigating, and



tracking action items related to workplace incidents, potential hazards, or near-miss events. The 'See & Act' programme fosters a safety culture by engaging shop floor workers and empowering them to address unsafe acts. Achieving Zero Lost Time Injuries is a primary safety goal, maintained at all sites through a focus on preventive actions. The EHS Cultural Excellence programme offers a framework for safe and healthy workforces, covering ergonomics, industrial hygiene, process hazard management, ventilation, static management, combustible dust management, safety training, and health and wellness programmes. Progress is regularly audited against these criteria.

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

The entity proactively identifies and mitigates risks through programmes like High Hazard Activity (HHA), Safety Hour, and See & Act. The Process Hazard Management workbook addresses process safety risks, while the Risk Assessment for Machine (RAM) focuses on machine safety. The Ergonomic Job Risk Analyzer tool targets ergonomic risks, and Job Safety Analysis evaluates non-routine activities. These tools are tailored to manage different risk types. Actions from these assessments are tracked electronically in the 'EHS 360' tool, ensuring completion with proper evidence for closure.

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

Yes, the entity's EHS cultural acceleration programme encourages employees to create safe environments, understand and mitigate risks, adhere to safety practices, and comfortably raise concerns. The 'See & Act' programme empowers employees to identify unsafe acts and conditions and explore their root causes through dialogue. The Guarding Assessment and Prioritization (GAP) tool is implemented at all company sites to assess risks to workers from machine hazards. Monthly themes focus on improving EHS categories, while training on topics such as fire safety, process safety, behavior-based safety, PPE use, first aid, and machine safety enhances competencies. These efforts have led to achieving EHS metrics.

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

Yes, all our manufacturing facilities are equipped with fully functional Occupational Health centers that are available 24x7 for employees and workers with both basic occupational and non-occupational healthcare support. Additionally, the corporate office in Bengaluru is equipped with a wellness room and a doctor.

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

Safety Incident/Number	Category*	FY25 Current Financial Year	FY24 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	1	0
	Workers	1	4
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including the contract workforce

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

In 2024, a new initiative, *Journey to Zero* was launched to achieve zero injuries, spillages, and fires in operations, focusing on identifying and improving areas contributing to environmental, health, and safety (EHS) incidents, including non-routine activities.

Outcomes:

All manufacturing sites maintained zero lost-time injuries due to preventive actions and EHS leadership.

Core Safety Programmes:

- **Priority Elements:** Focused on machine guarding, electrical safety, powered industrial vehicles, fire protection, lockout/tagout, work at height, hearing protection, and ergonomics.
- **EHS Campaigns:** Awareness communications to enhance hazard identification and awareness on topics like hand safety, slips, trips, falls, and forklift safety.
- **Capability Building:** Sessions to enhance employee knowledge.

Behavioral Safety Initiatives:

- **See & Act Programme:** Continued in 2024, focusing on identifying and understanding the root causes of unsafe acts and conditions. Achieved an 80% resolution rate.
- **Field Verification of Critical Controls (FVCC):** Ensured safeguards and controls are in place, allowing workers to “fail safely” and understand risks better.

EHS Commitment:

- **Safety Always Campaign:** Emphasises shared responsibility for safety, leading to reduced slip-trip-fall incidents.
- **Continuous Improvement:** Engages the workforce to prevent incidents and occupational illnesses.

Policy and Recognition:

- **New EHS Policy** was introduced to integrate safety, health, and environmental aspects for internal operations and community engagement.
- The Bengaluru facility received state-level recognition from the Department of Factories, Boilers, Industrial Safety and Health, Government of Karnataka, and hosted a seminar on Disaster Prevention Day, which was attended by industries from different parts of the state as well as expert speakers from academia & industry.

Health & Wellness Initiatives:

- **Medical Surveillance:** Vision tests at all sites, audiograms, skin evaluations, eye tests, and chest X-rays at Ranjangaon Plant, and medical checkups for food handlers.
- **Emergency Response Team Health Checkups:** Conducted at the Bengaluru site.
- **Cab Driver Health Checks:** Vision and hearing tests provided.

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

	FY25 Current Financial Year			FY24 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	2	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessments for the year:

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



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

All 3M sites globally use the EHS 360 system to report, investigate, and address actual and potential incidents involving employees and contractors, such as injuries, fires, environmental issues, and regulatory notices. 3M adheres to OSHA record keeping standards to track injury and illness rates worldwide, covering all employees and contingent workers at sites under its control. Internal dashboards provide EHS data at various organisational levels, which are reviewed by executive management to monitor performance and identify areas for improvement globally.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of

(A) Employees (Y/N) - Yes

(B) Workers (Y/N) - Yes

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

For contract workers and suppliers, reports are sent to the entity's HR department which provide evidence that the statutory deposits are made to the government like PT, PF, ESI etc.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 25 Current Financial Year	FY 24 Previous Financial Year	FY 25 Current Financial Year	FY 24 Previous Financial Year
Employees	0	0	0	0
Workers	0	0	0	0

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

Yes, the entity offers placement support through a reputed organisation to facilitate and equip transitioning employees or workers along their career journey.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	8%
Working Conditions	8%

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

Our supply chain risk assessment process focuses on higher-risk suppliers but is applicable to all. It starts with a self-assessment questionnaire (SAQ) to evaluate compliance with our Supplier Responsibility Code (SRC). 3M may follow up with virtual or on-site assessments. Any identified deficiencies are addressed through the SRC Corrective Action Preventive Action (CAPA) process, potentially involving further audits. If a supplier fails to resolve issues, the CAPA process escalates to the Responsible Sourcing Supplier Issue Escalation process. If problems persist, a cross-functional team will explore alternative solutions.

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

Essential Indicators

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

We engage with stakeholders to understand their expectations, gain technical insights, and explore collaboration opportunities. Guided by 3M Company's values and ethical principles, our approach emphasises transparent, two-way dialogue to foster responsible and inclusive business practices. We continue to rely on our 2022 assessment, which identified our priority topics through a “double materiality” lens. This approach evaluates both how environmental and social issues affect 3M's financial performance and value, and how 3M's operations influence a wide range of stakeholders.

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

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalised Group	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Employees	No	Email, Townhall meetings, Surveys, Employee engagement initiatives, Performance Appraisal discussions, Training programmes	Ongoing	Regular updates on company purpose, strategies and milestones Employee health and wellbeing Ethics and compliance Learning and upskilling Performance management and career development
2	Investors & Shareholders	No	Email, Annual Report, Annual general meetings, investor meetings and press releases.	Quarterly	Appropriate and timely communication with shareholders and investors
3	Customers & Partners	No	Email, Site visits, Digital, Events and Partner meets	Ongoing	Understand customer needs, match 3M products and solutions and drive growth
4	Government & Regulators	No	In-person meetings, industry body meetings	Ongoing	Participation in key government initiatives and development projects
5	Local Communities	Yes	Community Meetings	Ongoing	Providing economic and social value to communities while minimising environmental impact
6	Suppliers	No	Email	Ongoing	Ongoing business interactions



Leadership Indicators

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

We regularly engage with stakeholders to gather insights on economic, environmental, and social issues, which are integrated into 3M India's Board-level discussions. Business and functional heads present developments, challenges, and feedback during Board meetings, allowing for strategic guidance and action recommendations. The Stakeholders Relationship Committee handles shareholder and investor matters, the CSR Committee oversees CSR initiatives, and the Risk Management Committee manages business risks, including ESG topics. Additionally, the India ESG Council at a management level focuses on ESG topics, aligning stakeholder concerns with 3M's global priorities and communicating updates to the Board for decision-making.

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

Our plants are situated near rural communities, enabling us to build strong relationships with local authorities to effectively address environmental and social challenges. We design CSR programmes to align with community needs, such as our community water resilience initiative in water-stressed villages of Shirur Taluk, where our manufacturing site is located. Through hydrogeological studies, we identified villages suitable for watershed management interventions, involving site visits and discussions with local authorities and farmers to prioritise these efforts.

Furthermore, we launched the 3M Wonder Tinkering Lab (STEM) initiative in 10 schools in Ahmedabad, near our manufacturing site. Schools were chosen based on recommendations from district education authorities and interviews with school management regarding available facilities. We actively gather feedback from school management to enhance infrastructure. In FY 24-25, we responded to feedback from Pune schools by installing solar-powered systems for uninterrupted power supply, while in Bengaluru, we addressed water scarcity by implementing rainwater harvesting systems.

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

For communities, in 2024, 3M India launched the "We Are All Us" programme, dedicated to supporting gender and sexual minority communities. This initiative features a Community Resource Center (Help Desk) that offers a safe haven and a comprehensive suite of services focused on social security, economic independence, healthcare, and self-identity. The Community Resource Center acts as a central hub where individuals can access vital services and participate in activities designed to enhance their overall well-being. The programme currently supports over 5,000 community members.

3M India supports its employee population and builds community through Employee Resource Networks (ERNs), which are voluntary and open to all. These networks foster connections, promote cultural celebrations, and play an important role in supporting 3M India's community giving and volunteerism initiatives. The ERNs include - 3M India Women's Leadership Forum, 3M India Pride, Diverse Abilities Network and New Employee Opportunity Network.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS.**Essential Indicators**

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

Category	FY25 Current Financial Year			FY24 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	%(D/C)
Employees						
Permanent	886	886	100%	742	742	100%
Other than Permanent	199	199	100%	193	193	100%
Total Employees	1,085	1,085	100%	935	935	100%
Workers						
Permanent	327	327	100%	291	291	100%
Other than Permanent	462	462	100%	459	0	0%
Total Workers	789	789	100%	750	291	39%

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

Category	FY25 Current Financial Year					FY24 Previous Financial Year				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No (B)	% (B / A)	No. (C)	%(C / A)		No. (E)	%(E / D)	No. (F)	%(F / D)
Employees										
Permanent	886	0	0%	886	100%	742	0	0%	742	100%
Male	737	0	0%	737	100%	624	0	0%	624	100%
Female	149	0	0%	149	100%	118	0	0%	118	100%
Other than Permanent	199	0	0%	199	100%	193	0	0%	193	100%
Male	172	0	0%	172	100%	166	0	0%	166	100%
Female	27	0	0%	27	100%	27	0	0%	27	100%
Workers										
Permanent	327	0	0%	327	100%	291	0	0%	291	100%
Male	307	0	0%	307	100%	278	0	0%	278	100%
Female	20	0	0%	20	100%	13	0	0%	13	100%
Other than Permanent	462	0	0%	462	100%	459	0	0%	459	100%
Male	413	0	0%	413	100%	406	0	0%	406	100%
Female	49	0	0%	49	100%	53	0	0%	53	100%

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

a. **Median remuneration / wages:**

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (in ₹)	Number	Median remuneration/ salary/ wages of respective category (in ₹)
Board of Directors (BoD)	2	24,562,925	2	7,234,038
Key Managerial Personnel	3	7,722,691	1	10,625,856
Employees other than BoD and KMP	860	2,622,961	200	1,807,367
Workers	342	962,711	26	324,935

Notes:

- Non-Executive Directors who do not receive any remuneration from 3M India have been excluded from the median remuneration calculation.
- BoD includes Ramesh Ramadurai, N.V. Sivakumar, Radhika Rajan and Vidya Sarathy (Whole-time Director and CFO – upto January 29, 2025). KMP includes Ramesh Ramadurai, Prasad Balakrishnan (Interim CFO from January 30th - March 31st 2025), Pratap Rudra Bhuvanagiri and Vidya Sarathy (Whole-time Director and CFO – upto January 29, 2025).
- Employees and workers only include permanent employees and workers.



b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 25 Current Financial Year	FY 24 Previous Financial Year
Gross wages paid to females as % of total wages	14.5%	13.5%

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

Yes, the 3M Code of Conduct and its underlying principles require compliance with all applicable laws and respect for internationally recognised human rights in all global operations.

3M's Ethics & Compliance Department conducts compliance evaluations of various 3M businesses, business models, and locations each year including the supply chain.

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

3M Company places a strong emphasis on human rights as a core aspect of its corporate culture, guided by the 3M Code of Conduct, which ensures a respectful and dignified workplace. 3M Company's Ethics and Compliance committee oversees these principles, supported by frameworks for effective grievance handling. 3M Company uses the NAVEX platform for issue management and offers a confidential reporting option through 3MEthics.com. In compliance with India POSH regulations, 3M India has established internal committees across its plants and offices, led by a POSH Chair, supported by an external organisation, to address sexual harassment.

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

Category	FY25 Current Financial Year			FY24 Previous Financial Year		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	2	0	The two cases were upheld and resolved by the HR and Ethics & Compliance Department in FY 24-25.	1	0	The complaint was beyond the jurisdiction of POSH and was handed over to the Ethics and Compliance committee and resolved accordingly.
Discrimination at workplace	1	0	The case was resolved in FY 24-25.	1	1	We are resolving the pending complaint through a thorough investigation and ensuring a fair process.
Child Labour	0	0	-	0	0	-
Forced Labour/ Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

	FY25 Current Financial Year	FY24 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	0
Complaints on POSH as a % of female employees / workers	0.9%	0%
Complaints on POSH upheld	2	0

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

3M Company enforces a robust anti-retaliation policy to safeguard employees who report concerns or assist in investigations. The Ethics and Compliance committee oversees adherence to the 3M Code of Conduct, supported by comprehensive frameworks. Issues are transparently managed using the NAVEX platform, with employees able to anonymously report via 3MEthics.com. Investigations prioritise confidentiality, with measures for disclosed identities. Regular policy reviews ensure compliance with best practices and legal standards, promoting a transparent workplace culture committed to integrity and accountability.

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

Yes, The entity adheres to 3M Company's Supplier Responsibility Code (SRC), which sets forth the fundamental expectations 3M has of its suppliers in key areas such as Management Systems, Labour, Health and Safety, Environment, and Ethics. These standards are crucial for the selection and ongoing engagement with all suppliers providing goods or services to 3M on a global scale. They lay the groundwork for what 3M deems essential for maintaining a safe and healthy work environment, upholding fair labour practices and human resource policies, and managing production and distribution processes in a way that reduces negative environmental impact. Furthermore, 3M incorporates specific clauses in its contracts and purchase order terms that require suppliers to self-certify their compliance with all relevant local laws and regulations. Suppliers must also agree to implement policies that align with the 3M Supplier Responsibility Code. This includes explicit prohibitions against any form of forced labour and coercive practices, such as labour extracted through mental or physical force, physical punishment, slavery, or other oppressive labour conditions.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/Involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	-

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

No untoward incidents have been reported through our assessments. Through 3MEthics.com investigations, if any case is substantiated, 3M Company takes quick action based on severity and disciplinary action is enforced.

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

Not applicable.

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

3M's Code of Conduct provide the guiding principles for business conduct that is Ethical, Transparent and Accountable. 3M Company is committed to the safety and health of employees globally, in line with human rights principles. We comply with local health and safety laws and our Global Safety and Health Plan, integrating safety into daily tasks and business decisions. Continuous improvement is achieved by setting objectives and ensuring safe equipment and processes. Training programmes address health and safety risks, empowering employees to report unsafe conditions and halt operations if needed. We maintain transparency, engage in incident investigations, and promote a culture of safety and accountability through ongoing initiatives.

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

The entity has audited its new corporate office, located at Bengaluru, through an external agency, Svadhin Solutions on behalf of Enable India. This accessibility audit has ensured that our premises comply with the RPWD Act of 2016 and are accessible to People with Disabilities (PwD). The entity has a plan in place to ensure that its other premises are also audited and remedial measures are taken if necessary.



4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	8%
Discrimination at workplace	8%
Child Labour	8%
Forced Labour/Involuntary labour	8%
Wages	8%
Others – please specify	-

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

All the vendors covered under the Supplier Responsibility Code (SRC) are meeting the expectations of the entity.

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

Essential Indicators

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

Parameter	FY25 Current Financial Year	FY24 Previous Financial Year
From renewable sources (GJ)		
Total electricity consumption (A)	18,003	12,200
Total fuel consumption (B)	-	-
Energy consumption through other sources [C]	-	-
Total energy consumed from renewable sources (A+B+C)	18,003	12,200
From non-renewable sources (GJ)		
Total electricity consumption (D)	53,353	45,767
Total fuel consumption (E)	45,592	40,856
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	98,945	86,623
Total energy consumed (A+B+C+D+E+F)	116,948	98,823
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	0.000003	0.000003
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.000054	0.000056
Energy intensity in terms of physical output (Total energy consumed in GJ/ Total output produced in MT)	4.28	3.63

Note: In FY 24-25, the reporting boundary has been enhanced to include offices in addition to the plants.

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

Assurance has been carried out: Yes

Name of external agency: Intertek India Private Limited

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

No.

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

Parameter	FY25 Current Financial Year	FY24 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	88,437	82,192
(iv) Seawater / desalinated water	0	0
(v) Others		
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	88,437	82,192
Total volume of water consumption (in kilolitres)	88,437	82,192
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.000002	0.000002
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.000041	0.000047
Water intensity in terms of physical output (Total water consumption / Total Output produced in Metric tonnes)	3.24	3.02

Note: In FY 24-25, the reporting boundary has been enhanced to include offices in addition to the plants.

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

Assurance has been carried out: Yes

Name of external agency: Intertek India Private Limited

4. Provide the following details related to water discharged:

Parameter	FY 24-25	PY 23-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment	NA	NA
(ii) To Groundwater		
No treatment	NA	NA
With treatment – please specify level of treatment		
(iii) To Seawater	NA	NA
No treatment		
With treatment – please specify level of treatment	NA	NA
(iv) Sent to third-parties		
No treatment	NA	NA
With treatment – please specify level of treatment		
(v) Others	NA	NA
No treatment		
With treatment – please specify level of treatment	NA	NA
Total water discharged (in kilolitres)	0	0

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

Assurance has been carried out: Yes

Name of external agency: Intertek India Private Limited

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

Yes. The entity has implemented a mechanism to support Zero Liquid Discharge (ZLD) by commissioning a Multiple Effect Evaporator (MEE) system at its Ranjangaon plant in 2024. This initiative aims to enhance wastewater treatment efficiency by enabling the recovery and reuse of treated water within operations, thereby minimising liquid effluent discharge. The MEE system marks a significant step toward achieving ZLD and reflects the entity's commitment to sustainable water management and responsible environmental practices.



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

Parameter	Unit	FY25 Current Financial Year	FY24 Previous Financial Year
NOx	Kg	36	38
SOx	Kg	16	18
Particulate matter (PM)	Kg	43	47
Persistent organic pollutants matter (POP)	Kg	0	0
Volatile organic compounds (VOC)	Kg	0	0
Hazardous air pollutants (HAP)	Kg	0	0
Others – Carbon Monoxide (CO)	Kg	37	37

Note: Air emissions for the previous year were estimated using production-based scaling, as detailed tracking of equipment running hours was implemented starting FY 24–25 to enhance calculation accuracy.

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

No

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

Parameter	Unit	FY25 Current Financial Year	FY24 Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	4,550	9,610
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	10,774	10,300
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.0000003	0.000001
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.0000071	0.000011
Total Scope 1 and Scope 2 emission intensity in terms of physical output (Total Scope 1 and Scope 2 GHG emissions/Total output produced in MT)		0.56	0.73

Note: For FY 24–25, the boundary now includes offices along with plants. Scope 1 emissions have reduced due to two non-operational sites and improved accuracy from using actual data instead of estimates.

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

Assurance has been carried out: Yes

Name of external agency: Intertek India Private Limited

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

Yes. The entity has implemented targeted initiatives to reduce greenhouse gas (GHG) emissions across its operations, contributing to its broader decarbonisation and sustainability goals.

Renewable Energy Transition:

As part of its strategy to reduce Scope 2 emissions, the entity has expanded its renewable energy portfolio by installing on-site solar capacity at manufacturing facilities and procuring green electricity from the grid. These efforts resulted in a 47.6% increase in renewable power consumption, with renewables now accounting for 25% of the total electricity share, advancing the shift toward a low-carbon energy footprint.

Emission Reduction from Diesel Generators (DG Sets):

In line with environmental regulations set by the National Green Tribunal (NGT) and the Central Pollution Control Board (CPCB), the entity undertook capital investments to retrofit DG sets at all its manufacturing sites with advanced emission-control equipment. This initiative led to a reduction in emissions of harmful pollutants such as particulate matter (PM), carbon monoxide (CO), and hydrocarbons (HC), thereby improving local air quality and reducing indirect Scope 1 emissions.

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

Parameter	FY25 Current Financial Year	FY24 Previous Financial Year
Total Waste generated (in metric tonnes)		
Plastic waste (A)	456	227
E-waste (B)	6	5
Bio-medical Waste (C)	0.2	0.8
Construction and demolition waste (D)	-	-
Battery Waste (E)	5	-
Radioactive Waste (F)	-	-
Other Hazardous waste. (used oil, waste or residue containing oil, empty barrels/container contaminated with hazardous chemicals, etc) (G)	1,305	440
Other Non-hazardous waste generated (H). (paper scrap, wooden scrap, drums, corrugated & packaging scrap, etc)	2,761	2,718
Total (A + B + C + D + E + F + G + H)	4,532	3,390
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000001	0.0000001
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000002	0.0000002
Waste intensity in terms of physical output (Total waste consumption / Total output produced in metric tonnes)	0.17	0.12
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
(i) Recycled	1,274	1,140
(ii) Re-Used	1,140	152
(iii) Other recovery operations	1,991	1,580
Total	4,405	2,872
Total waste recovered through recycling, re-using or other recovery operations Intensity	0.9	0.9
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
(i) Incineration	66	239
(ii) Landfilling	60	58
(iii) Other disposal operations	-	-
Total	126	297
Total waste disposed by nature of disposal method Intensity	0.03	0.09

Note: (i) The increase in reported waste generation is partly due to improved measurement and tracking practices implemented during the year, leading to more accurate quantification across waste categories.

(ii) Reinstated waste generated figures for FY 23–24 as per revised calculation methodology.

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

Assurance has been carried out by an external agency: Yes

Name of external agency: Intertek India Private Limited

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

A zero-waste approach is embedded across our operations, guiding product design, process technology development, and material efficiency. As a result, 3M India's Ranjangaon plant has achieved zero landfill status.

Outcomes in FY 24–25:

- More than 50% of total waste generated was recycled or reused at source.
- Over 97% of total waste was recycled, reused, or recovered through various waste diversion initiatives.
- Less than 1.5% of waste was sent to landfill.

These efforts reinforce our progress toward a circular economy and low-impact manufacturing.

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

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



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

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

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

Sr. No.	Specify the law / regulation / guidelines which was not complied	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
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The entity is compliant with the applicable environmental law/ regulations/ guidelines in India.

Leadership Indicators

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

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

- (i) Name of the area: Bengaluru Plant, Bengaluru Corporate Office, Gurgaon Office and Ranjangaon Plant
- (ii) Nature of operations: Manufacturing and Operations
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	Treatment	FY25 Current Financial Year	FY24 Previous Financial Year
Water withdrawal by source (in kilolitres)		-	-
(i) Surfacewater		-	-
(ii) Groundwater		-	-
(iii) Third party water		86,352	80,496
(iv) Seawater / desalinated water		-	-
(v) Others		-	-
Total volume of water withdrawal(in kilolitres)		86,351	80,496
Total volume of water consumption(in kilolitres)		86,351	80,496
Water intensity per rupee of turnover(Water consumed / turnover)		0.000002	0.000002
Water discharge by destination and level of treatment (in kilolitres)		-	-
(i) Into Surface water		-	-
(ii) Into Groundwater		-	-
(iii) Into Seawater		-	-
(iv) Sent to third-parties		-	-
(v) Others		-	-
Total water discharged (in kilolitres)		Nil	Nil

Note:

(i) In FY 24-25, the reporting boundary has been enhanced to include offices in addition to the plants.

(ii) PY number has been revised as 3M India Ahmedabad plant is not located in a water-stressed area under the updated methodology. .

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

Has been carried out by an external agency: Yes

Name of external agency: Intertek India Private Limited

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

Parameter	Unit	FY25 Current Financial Year	FY24 Previous Financial Year
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	5,51,734	1,32,000
Total Scope 3 emissions per rupee of turnover		0.000012	0.000003

Note: In FY 24–25, Scope 3 categories 10, 11, 12 and 15 were added to the reporting boundary, contributing to the overall increase in reported Scope 3 emissions.

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

Has been carried out by an external agency - No

Name of external agency – Not applicable

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not Applicable.

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Advancing our transition to renewable energy by installing on-site solar capacity at manufacturing facilities and procuring green electricity, with the goal of increasing the share of renewables in our overall energy mix.	Advancing our renewable energy transition through on-site solar generation at the Ranjangaon plant, which accounts for 13% of its energy mix, and procurement of 87% renewable electricity from the grid at our Bengaluru facility, collectively enabling 25% of our total electricity consumption to be sourced from renewables.	<ul style="list-style-type: none"> Renewable power consumption increased by 47.6% compared to the previous year, making steady progress in our transition to a low-carbon energy mix. 25% of overall electricity share is renewable.
2.	Upgraded DG sets at all 3M India manufacturing sites with emission-control retrofits to minimise environmental impact and comply with National Green Tribunal (NGT) and Central Pollution Control Board (CPCB) regulations.	As a part of our ongoing commitment to sustainability, 3M India made capex investments in the previous year to reduce emissions from diesel generators used during electricity outages.	<ul style="list-style-type: none"> As a result of the initiative, emissions from harmful pollutants such as particulate matter (PM), carbon monoxide (CO), and hydrocarbons (HC) were reduced significantly enhancing environmental performance.
3.	Commissioned a Multiple Effect Evaporator (MEE) system at Ranjangaon plant in 2024 as a key initiative to enhance wastewater treatment efficiency and support zero liquid discharge (ZLD) goals.	The implementation of the MEE system at Ranjangaon plant supports: <ul style="list-style-type: none"> Improved resource recovery, enabling internal water reuse. Reduction in freshwater consumption. Minimisation of environmental impact through responsible waste water management. 	<ul style="list-style-type: none"> Improved water circularity by enabling reuse of treated wastewater, resulting in a notable reduction in freshwater intake and advancing toward full Zero Liquid Discharge (ZLD) at the site.



Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
4.	Implemented a water management programme focused on enhancing water availability, supporting local communities, and building long-term water resilience.	As a part of a pilot initiated in FY 23–24, 3M India implemented watershed development and rainwater harvesting interventions in Kendur using a ridge-to-valley approach. Structures such as contour trenches, sunken ponds, check dams, and gabion barriers were constructed to capture monsoon runoff and enhance groundwater recharge. In FY 24–25, these efforts began showing tangible impact—improving water availability for agriculture during dry spells and enabling the local community to manage water resources more sustainably.	<ul style="list-style-type: none"> • The project has positively impacted approximately 1,100 households and over 4,800 people in Kendur village, providing them with a more reliable water source for farming, drinking, and domestic use. • The project has created long-term water resilience in the region by establishing systems that manage water resources more effectively, reducing dependence on erratic rainfall patterns.

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

The 3M Business Resilience Plan workbook is regularly updated with facility details, covering EHS, crisis, cybersecurity, and business continuity plans. It aligns with key policies, demonstrating our commitment to workers, customers, and communities. The plan ensures sites are ready to respond to and recover from emergencies and crises, organised into four sections:

- **Key Information:** Includes site layouts, roles, hazards, evacuation plans, inventories, and links to government and rescue departments.
- **Prepare:** Features self-assessments, gap assessments, exercise results, and updated worksheets.
- **Respond:** Outlines initial response actions, emergency communication, crisis notification thresholds, corporate crisis team actions, and emergency procedures.
- **Recover:** Details recovery tasks, risk mitigation strategies, and requirements for human capital and workspace.

Plans are shareable and accessible in real-time across all 3M subsidiaries, ensuring global coordination and preparedness.

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

No incidents of adverse impact to the environment were reported from the value chain partners of the entity.

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

8% of our value chain partners (by value of business done) were covered under the entity's Supplier Responsibility Code assessments which evaluate partners for environment impact.

8 a. Green credits generated or procured by the entity

-

b. Green credits generated or procured by top ten value chain partners (in terms of value of purchases and sales respectively)

-

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

Essential Indicators

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

6

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

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Confederation of Indian Industry (CII)	National
2	American Chamber of Commerce (AMCHAM)	National
3	US India Business Council (USIBC)	National
4	Karnataka Employer Association (KEA)	State
5	Electronics City Industrial Township Authority (ELCITA)	State
6	Ranjangaon Industrial Association (RIA)	State

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

Name of authority	Brief of the case	Corrective action taken
There were no issues related to anti-competitive conduct by the entity.		

Leadership Indicators

1. Details of public policy positions advocated by the entity:

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web link, if available
1.	Guidelines for Provision of Signages on Expressways and National Highways. The circular aims to provide clear and concise information, warnings, and regulatory details to facilitate safe and seamless journeys.	Advocacy with Ministry of Road Transport and Highways and NHAI	Yes	Annually	https://morth.nic.in/sites/default/files/Amendment%20to%20Guidelines



PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT.

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes / No)	Relevant Web link
No Social Impact Assessments were conducted during the year.					

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

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

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

Communities can communicate concerns via email or through our network of NGO partners. Our manufacturing teams regularly visit CSR project locations to engage with local authorities and stakeholders, gaining firsthand insights. A third-party agency conducts field visits for monitoring and evaluation. In collaboration with NGO partners, we perform thorough needs assessments before starting community interventions, informing tailored programmes with multi-year implementation plans to track progress. We incorporate stakeholder feedback throughout programme implementation. To celebrate milestones and honor community contributions, we organise events that foster shared achievement and reinforce collaboration.

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

	FY25 Current Financial Year	FY24 Previous Financial Year
Directly sourced from MSMEs/ small producers	21%	15%
Directly from within India	44%	34%

Note: The increase is due to the merger of 3M India and 3M Electro & Communication India Private Limited, resulting in a substantial variation from the previous year's figures.

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost:

Location	FY25 Current Financial Year	FY24 Previous Financial Year*
Rural	0.02%	0
Semi-urban	29%	9%
Urban	4%	0
Metropolitan	67%	91%

Note:*Variation due to the expansion of scope in the current year by including other than permanent employees and workers base locations.

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

Sr. No.	State	Aspirational District	Amount spent (In ₹)
1	Odisha	Balangir	3,808,378
2	Assam	Goalpara	3,820,954
3	Uttar Pradesh	Siddharthnagar	3,641,611

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

No

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

Nil

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

Nil

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

Intellectual Property	Owned Acquired	Benefit Shared	Calculate Benefit Share
Not Applicable			

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

Authority Name	Brief Case	Corrective Action
Not Applicable		

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1.	3M Wonder Tinkering Labs (STEM) Programme	8,303 Students	100%
2.	Community Water Resilience project	4,864 Beneficiaries	100%
3.	Project Nanhi Kali Girl Child Education Programme	2,851 Girls	100%
4.	Smile on Wheels Mobile Primary Healthcare Programme	235,644 Beneficiaries	100%
5.	We Are All Us – Gender and sexual minorities upliftment Programme	5,060 Community Members	100%
6.	Pragyaan Girls in STEM Scholarship Programme	200 Girls	100%



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

Essential Indicators

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

3M India uses the PACE system to manage consumer complaints, ensuring timely resolution by a trained team at the centralised service center. The PACE team oversees the entire complaint lifecycle, categorising issues and assigning them to the relevant business unit. Complaints cover areas like advertising, data privacy, cybersecurity, essential services delivery, and trade practices, in line with BRSR requirements.

Key features include:

- Central logging of complaints in PACE, tagged by subject and directed to subject matter experts (SMEs) for resolution, with escalation to senior leadership or legal teams as needed.
- Weekly follow-ups by the PACE team with SMEs to ensure accountability and timely responses.
- Complainants receive findings and resolution actions, with feedback solicited post-resolution to improve service quality.
- Resolved cases are formally closed, documented, and archived.

This process highlights 3M India's commitment to consumer satisfaction, responsible business conduct, and regulatory compliance, with continuous improvement through feedback analysis and stakeholder engagement.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

Complaint Type	FY25 Current Financial Year			FY24 Previous Financial Year		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data Privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber Security	0	0	-	0	0	-
Delivery of Essential Services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Others	7,847	1	-	7,610	0	-

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

	Number	Reasons for recall
Voluntary recalls	Nil	Not Applicable
Forced recalls	Nil	

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

Yes

3M Company has an internal Information Security Policy that applies to 3M employees worldwide and employees doing business for or with 3M that use or support 3M systems. Aligning with global standards, 3M India follows a cybersecurity framework aligned with the NIST Cybersecurity Framework. In terms of data privacy, 3M India adheres to the 3M Global Privacy Policy, accessible at: https://www.3mindia.in/3M/en_IN/company-in/india-privacy-policy/#PolicyStatement. This policy sets high standards for privacy protection across all legal entities, branches, and functions of 3M India, covering stakeholders such as employees, customers, partners, and vendors. Third-party engagements undergo thorough due diligence to ensure compliance with rigorous privacy commitments.

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

No issues reported during the financial year.

7. Provide the following information relating to data breaches:**a. Number of instances of data breaches**

0

b. Percentage of data breaches involving personally identifiable information of customers

Not Applicable.

c. Impact, if any, of data breaches

Not Applicable.

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

Yes, all our products are available in web catalogues on the 3M India website www.3m.com/in. Our products are also available on leading ecommerce platforms.

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

- The entity provides a TDS (Technical Data Sheet) and MSDS (Material Safety Data Sheet) for each of its products which carry information on product usage, hazard status, storage conditions, shelf life, disposal methodology, etc.
- Consumer packs carry safety and application instructions.
- Instruction videos pertaining to the safe and responsible usage of products are available on leading e-commerce platforms.

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

The Business Groups send targeted communications to their customer base during instances of any risk of disruption or discontinuation of products and services.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.

Yes, products may include a visual representation of the usage of the product where personal application is required. It may also include guidance on how to store the product and information on recycling.

5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

No, the entity did not carry out a survey with regard to consumer satisfaction.



INDEPENDENT REASONABLE ASSURANCE STATEMENT TO 3M INDIA LIMITED ON THEIR BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) CORE DISCLOSURES AS PART OF THE ANNUAL REPORT FY 24-25.

To
The Board of Directors of 3M India Limited,
Bengaluru, India

Introduction

Intertek India Private Limited ("Intertek") was engaged by 3M India Limited ("3M") to provide an independent reasonable assurance on its BRSR (Business Responsibility & Sustainability Report) Core disclosures as a part of the Annual Report FY 2024-25 ("the Report"). The scope of the Report comprises the reporting periods of FY 2024-25. The Report is prepared by 3M based on SEBI's (Securities and Exchange Board of India) BRSR guidelines. The assurance was performed in accordance with the requirements of International Federation of Accountants (IFAC), International Standard on Assurance Engagement (ISAE) 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information.

Objective

The objectives of this reasonable assurance engagement were, by review of objective evidence, to confirm whether the sustainability related disclosures in the Report are in alignment with the Business Responsibility and Sustainability Report (BRSR) requirements laid down by SEBI and were accurate, complete, consistent, transparent and free of material errors or omission in accordance with the criteria outlined below.

Intended Users

This Assurance Statement is intended to be a part of the Annual Report FY 2024-25 of 3M India Limited.

Responsibilities

The management of 3M is solely responsible for the development of Report and its presentation. Management is also responsible for the design, implementation and maintenance of internal controls relevant to the preparation of the Report so that it is free from material misstatement, whether due to fraud or error.

Intertek's responsibility, as agreed with the management of 3M, is to provide assurance and express an opinion on the data and assertions in the Report based on our verification following the assurance scope and criteria given below. Intertek does not accept or assume any responsibility for any other purpose or to any other person or organisation. This document represents Intertek's independent and balanced opinion on the content and accuracy of the information and data held within.

Assurance Scope

The assurance has been provided for selected sustainability performance disclosures as per BRSR core disclosures with reference to Business Responsibility and Sustainability Reporting by listed entities as per SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, presented by 3M in its Annual Report FY 2024-25.

The assurance boundary included data and information for the operations of 3M at its manufacturing facilities, R&D and offices at Pune, Bengaluru, Ahmedabad.

Our scope of assurance included verification of internal control systems, data and information on BRSR core disclosures reported as summarised below:

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

Transparent and Accountable:

- Number of days of accounts payable.
- Concentration of purchases & sales done with trading houses, dealers, and related parties.
- Loans and advances & investments with related parties.

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

- Cost incurred on well-being measures as a % of total revenue of the company.
- Safety related incidents (LTIFR, Fatality, Permanent Disabilities) for employees and workers.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS:

- Gross wages paid to females as percentage of wages paid.
- Complaints on POSH.

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

- Total Scope 1 and Scope 2 emissions
- GHG emissions intensity (scope 1 and 2).
- Total water consumption, water consumption Intensity and water discharge by destination and levels of treatment.
- Total energy consumed, % of energy consumed from renewable sources and energy intensity.
- Total waste generated (category-wise); waste intensity; Total waste recovered through recycling, re-using or other recovery operations; Total waste disposed by nature of disposal method; waste diverted from landfill.

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT:

- Input material sourced (from MSMEs/ small producers and from within India)
- Job creation in smaller towns– Wages paid to persons employed in smaller towns (permanent or nonpermanent /on contract) as % of total wage cost

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

- Instances involving loss / breach of data of customers as % of total data breaches or cyber security events.

Assurance Criteria

Intertek conducted the assurance work in accordance with the requirements of 'Reasonable Assurance' procedures as per the following standard:

- International Standard on Assurance Engagements (ISAE) 3000 (revised) for 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'.
- International Standard on Assurance Engagements (ISAE) 3410 for 'Assurance Engagements on Greenhouse Gas Statement'.

A reasonable assurance engagement involved assessing the risks of material misstatement of the agreed indicators/ parameters whether due to fraud or error, responding to the assessed risks as necessary in the circumstances. A materiality threshold level of 5% was applied.

Limitations

We have relied on the information, documents, records, data, and explanations provided to us by 3M for the purpose of our review.

The assurance scope excludes:

- Any disclosures beyond those specified in the Scope section above.
- Data and information falling outside the defined reporting period.
- Data pertaining to the Company's financial performance, strategy, and associated linkages articulated in the Report.
- Assertions made by the Company encompassing expressions of opinion, belief, aspiration, expectation, forward-looking statements, and claims related to Intellectual Property Rights and other competitive issues.

While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.

The procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within software/IT systems.



Methodology

Intertek performed assurance work using risk-based approach to obtain information, explanations and evidence that was considered necessary to provide a reasonable level of assurance. The assurance was conducted by desk reviews, visit to 3M's sites in Bengaluru and stakeholder interviews with regards to the reporting and supporting records for the FY 2024-25. Our assurance task was planned and carried out during June-July 2025. The assessment included the following:

- Assessment of the select sustainability performance disclosures in accordance with the SEBI's BRSR Core guidelines.
- Review of processes and systems used to gather and consolidate data.
- Examined and reviewed documents, data and other information made available at selected 3M's operational sites and digitally.
- Conducted physical and remote interviews with key personnel responsible for data management from selected 3M's operational site and corporate office.
- Assessment of appropriateness of various assumptions, estimations and thresholds used by 3M for data analysis.
- Review of BRSR core disclosures for the duration from 1st April 2024 to 31st March of 2025 for 3M was carried out onsite at 3M's corporate office and select business locations.
- Appropriate documentary evidence was obtained to support our conclusions on the information and data reviewed and details were provided in a separate management report.

Conclusions

Intertek reviewed the BRSR Core Indicators in the "Report" for the reporting period from 1st April 2024 to 31st March 2025. Based on the scope of our review, we conclude with reasonable assurance that the sustainability data and information is fairly presented in all material aspects as per BRSR Core guidelines.

Intertek's Competence and Independence

Intertek is a global provider of assurance services with a presence in more than 100 countries employing approximately 43,500 people. The Intertek assurance team included competent sustainability assurance professionals, who were not involved in the collection and collation of any data except for this assurance opinion.

Intertek maintains complete impartiality towards any people interviewed.

Poonam Sinha
Intertek Verifier

July 21, 2025

Shilpa Naryal
Head of Sustainability
Intertek South Asia & MENAP
July 21, 2025

Sandeep Vig
Director-Business Assurance
Intertek India & MENAP
July 21, 2025

For Intertek India Pvt. Ltd.

No member of the verification team (stated above) has a business relationship with 3M India Limited stakeholders beyond that is required of this assignment.

No form of bribe has been accepted before, throughout and after performing the verification. The verification team has not been intimidated to agree to do this work, change and/or alter the results of the verification. The verification team has not participated in any form of nepotism, self-dealing and/or tampering. If any concerns or conflicts were identified, appropriate mitigation measures were put in place, documented and presented with the final report. The process followed during the verification is based on the principles of impartiality, evidence, fair presentation and documentation. The documentation received and reviewed supports the conclusion reached and stated in this opinion.