CARYSIL LIMITED

Head Office
Survey No. 312, Navagam,
Vartej 364 060
Bhavnagar, (Gujarat) India
Ph :+91-278-2540218
E-mail: investors@carysil.com
www.carysil.com

August 25, 2026

To,
Bombay Stock Exchange Limited
Department of Corporate Services
2nd Floor, PJ Towers,
Dalal Street,
Mumbai – 400 001
Scrip Code: **524091**

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1
'G' Block, Bandra- Kurla Complex,
Bandra East,
Mumbai 400 051
Trading Symbol: **CARYSIL**

Sub: **Business Responsibility and Sustainability Report for the Financial Year 2025-26.**

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year 2025-26.

The BRSR is also available on the website of the Company at www.carysil.com as part of Carysil's Annual Report 2025-26.

This is for your information and records.

Thanking you,

Yours faithfully,

For **CARYSIL LIMITED**

REENA TEJAS SHAH
Digitally signed by REENA TEJAS SHAH
Date: 2026.08.25 17:58:03 +05'30'

REENA SHAH
COMPANY SECRETARY & COMPLIANCE OFFICER

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A:
GENERAL DISCLOSURES

1	**Corporate Identity Number (CIN) of the listed entity**	L26914MH1987PLC042283
2	**Name of the listed entity**	Carysil Limited
3	**Year of incorporation**	1987
4	**Registered office address**	A-702, 7th Floor, Kanakia Wall Street, Andheri Kurla Road, Andheri East, Mumbai- 400093
5	**Corporate address**	
6	**E-mail**	investors@carysil.com
7	**Telephone**	022 4190 2000
8	**Website**	www.carysil.com
9	**Financial year for which reporting is being done**	FY 2025-26 (April 01, 2025 to March 31, 2026)
10	**Name of the Stock Exchange(s) where shares are listed**	National Stock Exchange of India Limited and BSE Limited
11	**Paid-up capital**	₹ 5.69 Crore as of March 31, 2026
12	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**	Name: Mrs. Reena Shah Designation: Company Secretary & Compliance Officer Telephone: 022 4190 2000 Email: Investors@carysil.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 Basis
14	**Name of assessment or assurance provider**	Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. March 28, 2025
15	**Type of assessment or assurance obtained**	Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. March 28, 2025.

II. PRODUCTS/SERVICES

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

Description of main activity	Description of Business activity	% of turnover of the entity
Manufacturing & trading of Kitchen Sinks Appliances & Bath Products	non-metallic mineral products, rubber products, fabricated metal products	96.69

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

Product/Service	NIC Code	%
Manufacturing & trading of Kitchen Sinks Appliances & Bath Products (Carysil Group)	22209	98.60

III. OPERATIONS

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

National		International	
4	Number of plants	2	Number of plants
4	Number of offices	6	Number of offices
8	Total	8	Total

19. Markets served by the entity:

a. Number of locations

Locations	Number of offices	Number of Plants
National (No. of States)	24	2
International (No. of Countries)	6	2

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

The contribution of exports is 81% (on consolidated basis) of the total turnover of the entity.

c. A brief on types of customers

Carysil Limited manufactures and markets kitchen and bath products, including granite composite sinks, faucets, kitchen appliances (hobs, cooktops, ovens, dishwashers, wine chillers), and premium bath products under the Sternhagen brand.

The Company serves two broad customer categories:

1. Trade/Intermediary customers — distributors, retailers, resellers, and channel partners, both domestic and international, who stock and sell the Company's products to end users.

2. End consumers — individuals purchasing directly through the Company's own channels, including its e-commerce platform (carysilshop.com).

IV. EMPLOYEES

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	EMPLOYEES					
1.	Permanent (D)	478	446	93.31	32	6.69
2.	Other than Permanent (E)	-	-	-	-	-
3.	**Total Employees (D + E)**	478	446	93.31	32	6.69
	WORKERS					
4.	Permanent (F)	26	26	100	0	0
5.	Other than Permanent (G)	1063	1011	95.11	52	4.89
6.	**Total workers (F + G)**	1089	1037	95.22	52	4.78

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	DIFFERENTLY ABLED 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
	DIFFERENTLY ABLED WORKERS					
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	**Total differently abled workers (F + G)**	0	0	0	0	0

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors*	8	2*	25%
Key Management Personnel**	3	1	33.33%

* During the financial year, Dr. Sonal Ambani, Independent Director, ceased as a Director upon completion of her second term with effect from the close of business on March 31, 2026.

** As of date, there are three Key Managerial Personnel of the Company viz. Mr. Chirag Parekh, Chairman and Managing Director, Mr. Anand Sharma, Executive Director and Group CFO and Mrs. Reena Shah, Company Secretary and Compliance Officer

22. Turnover rate for permanent employees and workers (in percentage)

(Disclose trends for the past 3 years)

	2025-26 (Turnover rate in current FY)		
	Male	Female	Total
Permanent Employees	1.73%	0.37%	2.09%
Permanent Workers	0.64%	0.00%	0.64%

	2024-25 (Turnover rate in previous FY)		
	Male	Female	Total
Permanent Employees	2.56%	0.35%	2.91%
Permanent Workers	0.00%	0.00%	0.00%

	2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total
Permanent Employees	1.71%	1.36%	3.07%
Permanent Workers	3.45%	0.00%	3.45%

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

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

S. 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.	Carysil Online Limited	Wholly Owned Subsidiary	100	No
2.	CarysiInox Limited	Subsidiary	85	No
3.	Carysil Ceramictech Limited**	Wholly Owned Subsidiary	100	No
4.	Sternhagen Bath Private Limited	Subsidiary	85	No
5.	Carysil Gmbh	Wholly Owned Subsidiary	100	No
6.	Carysil UK Limited	Wholly Owned Subsidiary	100	No
7.	Carysil USA Inc	Wholly Owned Subsidiary	100	No
8.	Carysil FZ- LLC	Wholly Owned Subsidiary	100	No
9.	Carysil Ankastre Sistemleri Ticaret Limited Şirketi***	Wholly Owned Subsidiary	100	No
10.	Carysil Products Limited	Step down subsidiary	100	No
11.	Carysil Surfaces Limited	Step down subsidiary	100	No
12.	Carysil Brassware Limited ****	Step down subsidiary	100	No
13.	United Granite LLC	Step down subsidiary	100	No
14.	Ashley House Private Limited – United Kingdom (w.e.f. March 20, 2026)	Step down subsidiary	100	No
15.	Setu Capital Limited (w.e.f. March 20, 2026)	Step down subsidiary	100	No

*The Subsidiaries are separate legal entities and follow BR Initiative as per Rules & Regulations as and when applicable to them.

** Carysil Ceramictech Limited has been voluntary struck off w.e.f June 01, 2026 and consequently ceased to be the subsidiary of the Company

*** Carysil Ankastre Sistemleri Ticaret Limited Şirketi has been deregistered effective March 04, 2026

**** Carysil Brassware Limited dissolved with effect from June 09, 2026

VI. CSR DETAILS

24.

(i) Whether CSR is applicable as per section 135 of Companies Act, 2013:	(ii) Turnover (in ₹)	(iii) Net worth (in ₹)
Yes	**504.62 Crore** (on Standalone Basis)	**466.50 Crore** (on Standalone Basis)

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)	2025-26 Current Financial Year			2024-25 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 * Regular interactions take place with local communities to discuss their concerns. **CSR Policy**	0	0	NA	0	0	NA
Investors (other than Shareholders)**	Yes	0	0	NA	0	0	NA
Shareholders**	Yes. We have dedicated means for grievance redressal as specified in the link to Investors Contact and SEBI prescribed mechanism of SCORES and ODR is in place and shareholders can register their grievances at **Scores Platform**. The complaints of the shareholders are resolved by RTA and the Company as per the mechanism prescribed by SEBI.	0	0	NA	1	0	The complaints were resolved in a timely manner.

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism In Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	2025-26 Current Financial Year			2024-25 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
Employees and workers***	Yes	0	0	NA	0	0	NA
Customers *	Yes	8	0	All grievances have been addressed and closed as of now	9	0	All grievances have been addressed and closed as of now
Value Chain Partners****	Yes **** **Whistle Blower Policy**	0	0	NA	0	0	NA

*For customer grievances, we have a system in place to attend to the complaint/feedback received from customers and address the same at the earliest to their satisfaction. Complaints can be registered through the enquiry form provided on the website or by mailing to info@carysil.com & customercare@carysil.com The Corporate Quality Assurance (CQA) team takes cognisance of grievances specific to product quality.

**There is a grievance redressal mechanism for shareholders & investors. The complaints are attended promptly by the R & T agents and secretarial team. The Stakeholders' Relationship Committee of the Board oversees and looks into grievances not resolved in the specified time frame. Complaints can be registered through the enquiry form provided on the website or by mailing to cs.al@carysil.com, investors@carysil.com and Shareholders can lodge their grievances with the Company's RTA at: https://www.bigshareonline.com/InvestorLogin.aspx

*** HR Head laid down system to address grievance of employees and workers. Their complaints can be submitted to the HR Head, Compliance manager and plant head through emails or suggestion boxes. The Company has also put in place a Whistle Blower Policy and mechanism to enable the employees to raise their concerns, wrongdoing and other irregularities noticed in the Company without any fear of reprisal or reprimand.

****For value chain partners and communities, the complaint can be registered through the enquiry form provided on the website or by mailing to info@carysil.com. The same is attended promptly by the concerned functional head or location head to resolve the same. If any complaints remain unresolved within a reasonable time, the same is referred to the top management for resolution.

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

S. No.	Material Issue Identified	Risk/ Opportunity (R/O)	Rationale for Identifying the Risk/Opportunity	Approach to Adapt or Mitigate (For Risks)/ Capitalisation Plan (For Opportunities)	Financial Implications (Indicative)
1	Regulatory & ISO Compliance	Opportunity	• Adherence to international standards ISO-certified Quality, Environment, Health & Safety (QEHS) management systems (ISO QEHS) strengthens management systems. • Ensures compliance with regulatory requirements and enhances market credibility with customers and regulators.	• Compliance Department maintains ISO QEHS systems and conducts audits on yearly basis. • Carysil Group is committed to full compliance with ISO QEHS standards across its operations	**Positive -** enhanced customer trust, market access, and reduced regulatory risk.
2	Climate Change & GHG Emissions	Risk	• Rising GHG emissions contribute to climate change and increasing regulatory pressure. • Extreme weather and rising global temperatures pose a major business and operational risk. • Stakeholder expectations for carbon footprint reduction are growing.	• Regular Scope 1 & 2 GHG emission monitoring. • Energy efficiency upgrades across manufacturing units. • Solar power adoption; new solar farm planned for 2026-27. • Implementation of emission reduction and energy-efficient technologies.	**Negative -** increased compliance and carbon cost burden. **Positive -** long-term cost savings from renewable energy adoption.
3	Energy Management	Opportunity	• Increasing energy costs and dependency on non-renewable sources impacts business sustainability. • Adoption of renewable energy reduces carbon footprint and ensures long-term cost efficiency.	• Solar panels installed at manufacturing units (including 70 KWH at CWH Unit). • Continuous monitoring of energy consumption. • Ongoing initiatives to improve energy efficiency.	**Positive -** reduced energy costs, lower carbon footprint, and enhanced operational sustainability.

S. No.	Material Issue Identified	Risk/ Opportunity (R/O)	Rationale for Identifying the Risk/Opportunity	Approach to Adapt or Mitigate (For Risks)/ Capitalisation Plan (For Opportunities)	Financial Implications (Indicative)
4	Occupational Health & Safety	Opportunity	• Ensuring employee health and safety is critical for operational continuity and legal compliance. • Availability of 24-hour Occupational Health Centre (OHC) improves emergency response and workforce well-being.	• The Company provides round-the-clock OHC facility, overseen by the Compliance Department • Periodic health check-ups are conducted for employees • Regular safety training and awareness programmes are conducted.	**Positive -** reduced operational downtime, lower legal exposure, and improved employee well-being.
5	Sewage Treatment Plant (STP) & Water Reuse	Opportunity	• Effective wastewater treatment reduces environmental pollution. • Water reuse practices support conservation and reduce dependency on fresh water intake.	• STP operation is maintained in accordance with GPCB norms • Regular wastewater analysis conducted. • Treated water reused within operations wherever feasible.	**Positive -** reduced environmental liability, GPCB compliance, and lower fresh water costs.
6	Water Management	Risk	• Water is a shared resource; responsible consumption is essential for socially sustainable business practices. • Applicable regulations mandate reuse and recycling of treated water. • Water scarcity in manufacturing regions poses operational risk.	• Water recycling and reuse practices adopted to minimise freshwater consumption and support responsible water resource management. • Fresh water intake reduced through process optimisation. • Water consumption monitored regularly across all units.	**Negative -** capital expenditure on ZLD infrastructure. **Positive -** reduced fresh water intake costs, regulatory compliance, and long-term operational sustainability.
7	Waste Management	Risk	• Inefficient management of waste poses hazard to employees, communities, and the environment. • Increasing waste generation adds operational and environmental compliance burden.	• Waste disposal carried out through GPCB-authorised vendors. • Waste reduction and segregation practices implemented. • Waste generation monitored regularly across all units.	**Negative -** penalties for non-compliance; cost of waste management. **Positive -** efficient waste practices reduce long-term disposal costs.

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.

P1

Business should conduct and govern themselves with integrity and in a manner that is Ethical, Transparent and Accountable.

P2

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

P3

Businesses should promote the wellbeing of all employees including those in their value chains.

P4

Businesses should respect the interests of, and be responsive to all its stakeholders

P5

Businesses should respect and promote human rights

P6

Business should respect, protect, and make efforts to restore the environment

P7

Businesses, when engaged in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

P8

Businesses should support inclusive growth and equitable development

P9

Businesses should engage with and provide value to their customers and consumers in a responsible manner

Sr. No.	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)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Weblink of the policies, if available	Carysil Limited - Policies								
2	Whether the entity has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4	Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company has adopted several nationally and internationally recognised certifications and standards to align with the Business Responsibility and Sustainability Reporting (BRSR) Principles (P1–P9). These certifications demonstrate the Company's commitment to quality, environmental sustainability, occupational health & safety, ethical business practices, and climate change management. The Company is certified under **ISO 9001:2015** (Quality Management System), which supports consistent product quality, process efficiency, and customer satisfaction (**P1, P2**). It is also certified under **ISO 14001:2015** (Environmental Management System), reflecting its commitment towards environmental protection, pollution control, and resource efficiency (**P6**). Further, **ISO 45001:2018** (Occupational Health and Safety Management System) promotes a safe and healthy workplace (**P3**). In addition, the Company follows SEDEX (SMETA) Code of Conduct, audited by SGS, which demonstrates adherence to ethical business practices, labour standards, and human rights (**P1, P5, P8**). The Company has also obtained **ISO 14064-1:2018** certification for Greenhouse Gas (GHG) emissions, reinforcing its commitment to climate change mitigation and sustainability (**P6**). Further, the Company has been recognised with the National Industrial Excellence Award – 2017, reflecting its focus on operational excellence and responsible business practices (**P1, P2**). The Compliance Department oversees effective implementation, periodic monitoring, and continual improvement of these standards through regular audits and reviews, thereby strengthening alignment with BRSR principles and applicable regulatory requirements.								

<table>
<tr><th>Sr. No.</th><th>Disclosure Questions</th><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th></tr>
<tr><td>5</td><td>Specific commitments, goals and targets set by the entity with defined timelines, if any.</td><td colspan="9" rowspan="2">1. Target: Extend health benefits coverage to all employees.
Achievement: All employees were covered under the medical insurance policy and annual health check-up programme.
2. Target: Maintain zero reported cases of alcohol consumption at the workplace.
Achievement: Zero cases of alcohol consumption were reported at the workplace.
3. Target: Strengthen employee participation in annual EHS training programmes.
Achievement: EHS training sessions were conducted during 2025–26, with participation expected to scale up in a phased manner over the coming years.
4. Target: ICT skill training of 20% by 2026–27, 35% by 2027–28, and 50% by 2029–2030.
Achievement: 10% of employees completed ICT skill training during 2025–26.
5. Target: Maintain compliance with all applicable legal and regulatory requirements.
Achievement: The Company maintained compliance with all applicable legal and regulatory requirements during the year.
6. Target: Continue to enhance gender diversity across the workforce.
Achievement: Female workforce representation stood at 4.78% in 2025–26; the Company remains committed to strengthening gender diversity through ongoing hiring and inclusion initiatives.
7. Target: Provide clean water and sanitation facilities to all employees.
Achievement: Clean drinking water and sanitation facilities were provided, with annual water quality checks conducted as per IS 10500 standards.
8. Target: Improve wastewater recycling rate.
Achievement: Domestic water recycling improved, achieving a recycling ratio of 98.61% in 2025–26.
9. Target: Reduce energy consumption by 2% by 2026.
Achievement: Energy consumption was reduced by 9% per sink compared to 2024–25.
10. Target: Increase the contribution of solar energy to overall facility power consumption.
Achievement: Solar energy contributed to facility power consumption in 2025–26, with capacity expansion planned to progressively increase this share towards the 2030 target.
11. Target: Maintain legal compliance, including Freedom of Association (GFR) requirements.
Achievement: The Company maintained compliance with Freedom of Association (GFR) requirements.
12. Target: Achieve zero major occupational injuries in 2025–26.
Achievement: Zero major injuries during 2025–26.
13. Target: Use recyclable material in manufacturing processes.
Achievement: The Company achieved a high level of usage of recyclable materials during the year.
14. Target: Reduce GHG emissions through the 3 MW solar farm.
Achievement: The solar farm project is under implementation; GHG emission reduction benefits are expected to accrue upon commissioning.
15. Target: Achieve GHG reduction at Central Warehouse through a rooftop solar system by 2026–27.
Achievement: The Central Warehouse rooftop solar project is under implementation, scheduled to commence in June 2026, in line with the Company's phased renewable energy roadmap.</td></tr>
<tr><td>6</td><td>Performance of the entity against the specific commitments, goals and targets alongwith reasons in case the same are not met.</td></tr>
</table>

Sr. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Governance, leadership and oversight										
7	**Statement by director responsible for the business responsibility report, highlighting ESG related challenge, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)** The Company integrates Environmental, Social, and Governance (ESG) considerations into its business strategy with the objective of creating sustainable value for all stakeholders, including the communities in which it operates. ESG is embedded within decision-making processes and operational practices, reflecting the Company's long-term commitment to responsible growth rather than mere regulatory compliance. A strong focus is placed on product responsibility and lifecycle management, ensuring that health, safety, and environmental aspects are addressed at every stage—from sourcing to end use. Key environmental priorities include climate change mitigation, efficient utilisation of resources through renewable energy initiatives such as solar power, and effective wastewater management through treatment and reuse systems. The implementation of the ISO 45001:2018 Occupational Health and Safety Management System & ISO 14001:2025 –Environmental Management System represents a significant step in strengthening workplace safety standards. This system ensures a structured approach to hazard identification, risk assessment, and continuous improvement, thereby promoting a safe and healthy work environment for all employees and contract workers. The Company also recognises its broader responsibility towards society and is committed to operating in a fair, transparent, and inclusive manner. It provides a workplace that upholds dignity, equality, and well-being for all employees while ensuring safe and hygienic working conditions. Through its initiatives, the Company actively contributes to the socio-economic development of surrounding communities, aiming to build long-term trust and engagement. To reinforce ethical conduct and strong governance practices, the Company has implemented robust policies, including a Code of Conduct, Whistle Blower Mechanism, and Policy on Prevention of Sexual Harassment (POSH). These frameworks ensure accountability, encourage responsible behaviour, and promote a culture of openness and integrity across the organisation.									
8.	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**	Mr. Chirag Parekh, Chairman & Managing Director Mr. Anand Sharma, Executive Director, Group CFO Mrs. Reena Shah, Company Secretary & Compliance Officer								
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.**	No. There is no single Board Committee dedicated exclusively to sustainability-related decision-making. However, sustainability-related matters are addressed through existing governance structures, including the CSR Committee (which oversees CSR activities including environmental sustainability initiatives under Schedule VII), the Risk Management Committee, and the Stakeholder Relationship Committee.								

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)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, the policies and the performance against them are reviewed by the senior management team on a continual basis and follow-up actions are taken wherever required. The Company's business responsibility performance is reviewed by the Board of Directors on an annual basis and policies are reviewed as and when required.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company is in compliance with the existing regulations as applicable.																	

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.	P1	P2	P3	P4	P5	P6	P7	P8	P9
Internal auditors periodically review the Company's policies, assessing their effectiveness and adequacy based on best practices observed in organisations. The Audit Committee oversees adherence to these policies within the Company. The Audits for **ISO 9001:2015, ISO 14001:2015**, and **ISO 45001:2018** are conducted by **TÜV Nord**, while the Social Audit SEDEX (SMETA) audit is conducted by SGS.										

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C:
PRINCIPLE WISE PERFORMANCE DISCLOSURE

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	%age of persons in respective category covered by the awareness programmes
Board of Directors	5	Business Strategy and Risks Involved, Internal and External Audit Plans, Updates on Compliances and Regulatory, Company Policies and Internal Controls.	100
Key Managerial Personnel	2	Leadership skills, Culture Building, Soft skills, Positive Mindset, Continuous Improvement, and productivity Enhancement.	100
Employees other than BOD and KMPs	• Code of Conduct - 2 • POSH Awareness Training - 4 • Employee Well-Being Session – 2 • Performance Management Training - 3 • Occupational health & safety - 4 • Fire Safety Guidance - 5 • ISO 14001 and others – 5	Code of Conduct, POSH Awareness Training, Employee Well-Being Session, Performance Management Training, Occupational health & safety, Fire Safety Guidance, ISO 14001 and others	100
Workers	• PPE & Risk Assessment – 5 • Code of Conduct Awareness Training Program – 2 • Grievance Procedure – 4 • Machine safety Training and others – 5	PPE & Risk Assessment, Code of Conduct Awareness Training Program. Grievance Procedure, Machine safety Training and others	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 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)
Penalty/Fine	NIL				
Settlement					
Compounding fee					

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ Enforcement agencies/judicial institutions	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 the Appeal/Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/enforcement agencies/ judicial institutions
Not Applicable	

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

Yes, the Company has adopted a comprehensive Anti-Bribery and Anti-Corruption (ABAC) Policy to ensure the highest standards of integrity and ethical conduct in all business dealings. The policy strictly prohibits bribery, corruption, facilitation payments, and any form of unethical inducements. It applies to Directors, employees, business associates, vendors, distributors, and other stakeholders associated with the Company.

In addition, the Company has put in place a Whistle Blower/Vigil Mechanism Policy that enables employees and external stakeholders to confidentially report concerns relating to unethical practices, fraud, or violation of the Code of Conduct, with adequate safeguards against victimisation.

Awareness programmes and periodic training sessions are conducted to reinforce the Company's stance on ethical conduct and to sensitise stakeholders on anti-bribery and anti-corruption practices The Whistle Blower Policy is available on the website of the Company and can be accessed at the weblink: **Vigil Mechanism Policy**.

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

	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Directors	No such actions were taken against any of the Directors/KMPs/employees/workers during any of these reporting periods.	
KMPs		
Employees		
Workers		

6. Details of complaints with regard conflict of interest:

	2025-26 (Current Financial Year)		2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	No such complaints were received during any of the reporting periods.			
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

7. Provide details of any corrective action taken or underway on issues related to fines/penalties/action taken by regulators/law enforcement agencies/judicial institutions, on cases of corruption and conflicts of interest.

Not Applicable

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

	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Number of days of accounts payables	65	68

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:

Parameter	Metrics	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Concentration Of Purchases	Purchases from trading houses as % of total purchases	12.41%	12.47%
	Number of trading houses where purchases are made from	113	113
	Purchases from top 10 trading houses as % of total purchases from trading houses	64.56%	58.44%
Concentration of Sales	Sales to dealers/distributors as % of total sales	100%	100%
	Number of dealers/distributors to whom sales are made	110	110
	Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	42.2%	41%
Share of RPTs in	Purchases (Purchases with related parties/Total Purchases)	12.81%	14.51%
	Sales (Sales to related parties/Total Sales)	10.49%	11.62%
	Loans & advances (Loans & advances given to related parties/Total loans & advances)	98.89%	98.55%
	Investments (Investments in related parties/Total Investments made)	28.43%	19.82%

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	Topic/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
10	Marketing, sales, and service, procurement and purchasing, Human Resource Management (HRM), technological development, and Company infrastructure	100%

2. Does the entity have processes in place to avoid/manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

Yes, the Company has a Code of Conduct for the Board and Senior Management personnel, providing clear guidelines for avoiding and disclosing actual or potential conflicts of interest with the Company. Each year, the Company requires all Board and Senior Management personnel to declare their interests in any entities or firms.

The Company obtains that all necessary approvals, as mandated by applicable laws and internal policies, are obtained prior to entering into transactions with such entities or individuals. Furthermore, the Board committees are appropriately constituted with adequate representation of Independent Directors, in compliance with regulatory requirements concerning composition and independence. Only members free from any conflict of interest serve on the Audit Committee and the Nomination and Remuneration Committee.

No material Related Party Transactions (RPTs) with entities associated with Directors and Key Managerial Personnel were undertaken during the year.

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.**

	For 2025-26 Current Financial year	For 2024-25 Previous Financial year	Details of improvements in environmental and social impacts
R&D	0.46%	0.18%	All R&D Investments are focused at sustainable technologies and on principles of green chemistry. Development of sustainable technologies, improvement energy efficiencies, wastewater treatability, among others. etc. The Company's R&D division is dedicated to ongoing efforts in developing and delivering excellent manufacturing solutions. The Company reviews its manufacturing processes to achieve energy optimisation, aiming to emit minimal or even zero effluents. These efforts incorporate the adoption of cutting-edge technologies, resulting in end-products that are both highly energy-efficient and affordable, while offering an extended lifespan.
Capex	7.61%	8.06%	

2. a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No)**

   Yes, the Company sources materials from identified and sustainable suppliers, promoting a positive impact on the environment and communities, moreover, the Company emphasises the extension of the sustainability agenda to its suppliers/vendors by enforcing a Code of Conduct. This code serves to ensure that suppliers/vendors adhere to safe working conditions, while strictly prohibiting child labour, and violations of human rights principles in their supply chain operations.

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

   ~50%

3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

   The Company adheres to the guidelines set by the Gujarat Pollution Control Board (GPCB) for the recycling, disposal, and reuse of products. The details of our compliance procedures are outlined below:

   - **Packaging:** In line with The Plastic Waste Management Rules, 2016, the Company is registered as a Brand Owner on the Extended Producer Responsibility (EPR) portal. We ensure that an equivalent quantity of plastic material introduced into domestic market is collected through an authorised waste management agency for recycling and energy recovery under the EPR framework.
   - **E-Waste:** E-waste is sent to authorised vendors and recyclers for proper processing and recycling.
   - **Hazardous Waste:** Hazardous waste is managed through authorised recyclers, secured landfills, and incineration facilities to ensure safe disposal.
   - **Other Waste:** Non-hazardous waste is disposed of through registered vendors, while bio-medical waste is directed to a common bio-medical waste incineration facility authorised by authorities for safe disposal.

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, the plastic waste collection plan is in-line with the Extended Producer Responsibility (EPR) plan submitted to the Central Pollution Board.

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?

NIC Code	Name of product/service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
The Company does not currently conduct Life Cycle Assessments (LCA). However, it is actively exploring the implementation of LCA as part of its sustainability journey.					

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 the Product/ Service	Description of Risk/Concern	Actions Taken/Mitigation Measures
Finished Products (Quartz Kitchen Sinks)	1. Generation of Packing Waste 2. Resource Depletion Due to Rejections at Customer End	1. The packaging materials used are fully recyclable, and instructions are provided to customers to ensure proper disposal as per local regulatory authority guidelines. 2. For rejected products: • If the product is returned by the customer, it is either reworked to meet quality standards or disposed of responsibly in accordance with environmental compliance norms. • If the product is not returned, the customer is responsible for disposal in line with regulatory norms, ensuring minimum environmental impact.
Final Product (In the form delivered to end user)	Scrap Generation at End of Product Life The environmental impact at the end-of-life stage of the product is highly dependent on how the end user disposes of it, which is beyond the direct control of the Company.	• End-of-life disposal is handled by end users according to local environmental regulations. • To encourage environmentally responsible behaviour, the Company displays that recyclable logos are visibly displayed on both the product and its packaging materials, promoting proper waste segregation and recycling.

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).**

Indicate Input Material	Recycled or reused input material to total material	
	2025-26 Current financial year	2024-25 Previous financial year
Oil Waste	100%	100%
Empty Barrel Waste	100%	100%
Plastic waste	100%	100%

S. No.	Category	Process/Practice
1	Packaging	As per Plastic Waste Management Rules, 2016, the Company is registered as a Brand Owner under the Extended Producer Responsibility (EPR) portal.
2	E-waste	E-waste is disposed of through authorised recyclers and vendors in compliance with applicable regulations.
3	Hazardous Waste	Hazardous waste is sent to authorised recyclers, secured landfill, and incineration facilities for safe disposal.
4	Other Waste (Non-Hazardous)	Non-hazardous waste is handed over to registered vendors for appropriate disposal.

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:**

	2025-26 Current Financial Year			2024-25 Previous Financial Year		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging) MT/Year	0	73.38	0	0	58.069	0
E-waste MT/Year	0	0	0.340	0	0	0
Hazardous waste-Empty Barrel Waste MT/Year	0	269.58	0	0	138.6	0
Hazardous waste-Cotton Waste MT/year	0	0	5.6	0	0	3.54
Other waste-Bio Waste (gram)	0	0	500	0	0	775

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
Not Applicable	

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	
		Number (B)	% (B/A)	Number (C)	% (c/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	446	446	100	446	100	NA	NA	NO	NO	NO	NO
Female	32	32	100	32	100	32	100	NA	NA	NO	NO
Total	**478**	**478**	**100**	**478**	**100**	**32**	**100**	-	-	-	**NO**
Other than Permanent employees											
Male	0	Not applicable									
Female	0										
Total	**0**										

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (c/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	26	26	100	26	100	NA	NA	NO	NO	NO	NO
Female	-	-	-	-	-	NA	NA	NA	NO	NO	NO
Total	**26**	**26**	**100**	**26**	**100**	-	-	-	-	-	-
Other than Permanent workers											
Male	1011	1011	100	1011	100	NA	NA	NO	NO	NO	NO
Female	52	52	100	52	100	52	100	NA	NA	NO	NO
Total	**1063**	**1063**	**100**	**1063**	**100**	**52**	**100**	-	-	-	-

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

	2025-26 Current Financial Year	2024-25 Previous Financial year
Cost incurred on well-being measures as a % of total revenue of the Company	0.34%	0.47%

2. **Details of retirement benefits, for Current FY and Previous Financial Year.**

Benefits	2025-26 Current Financial Year			2024-25 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/NA)	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/NA)
PF	100	100	Y	100	100	Y
Gratuity	100	100	Y	100	100	Y
ESI	0	0	NA	0	0	NA
Others- Please specify	100	100	Y	100	100	Y

3. **Accessibility of workplaces**

Are the premises/offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes, adequate space has been provided in the designated evacuation areas to ensure smooth access and exit for employees with disabilities. Additionally, red emergency lights have been installed at key access points to assist employees with hearing and speech impairments during emergencies.

4. **Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.**

The Company is committed to providing equal opportunities and actively implements a Diversity and Inclusion Policy aimed at fostering a fair, inclusive, and respectful workplace for all employees. The Policy can be accessed at: **Equal Opportunity Policy**

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%	98.65%	100%	92.86%
Female	100%	96.88%	-	-
Total	100%	97.76%	100%	92.86%

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.

Grievances may be received through various channels such as email, suggestion boxes, written letters, or telephone calls. Upon receipt, the Human Resources (HR) department records and registers the grievance details in accordance with the Company's Grievance Redressal Policy.

As per the policy, HR is required to respond to the grievance within seven days of receipt. If the response is not satisfactory or the issue remains unresolved, the matter is escalated to and reviewed by senior HR/management representatives to resolve outstanding issues in a fair and transparent manner. The Company remains guided by the grievance machinery provisions under the Industrial Disputes Act in handling employee and worker grievances.

<table>
<tr><th></th><th>Yes/No
(If Yes, then give details of the mechanism in brief)</th></tr>
<tr><td>Permanent Workers</td><td rowspan="4">Detailed above</td></tr>
<tr><td>Other than Permanent Workers</td></tr>
<tr><td>Permanent Employees</td></tr>
<tr><td>Other than permanent Employees</td></tr>
</table>

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

Category	Financial year 2025-26 (Current Financial year)			Financial year 2024-25 (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	**478**	**-**	**-**	**451**	**-**	**-**
Male	446	-	-	426	-	-
Female	32	-	-	25	-	-
Total Permanent Workers	**26**	**26**	**100**	**28**	**28**	**100**
Male	26	26	100	28	28	100
Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	Financial year 2025-26 (Current Financial year)					Financial year 2024-25 (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	446	446	100	19	4.26	426	426	100	59	13.85
Female	32	32	100	0	0	25	25	100	2	8
Total	**478**	**478**	**100**	**19**	**4.26**	**451**	**451**	**100**	**61**	**13.53**
Workers – Permanent (PW)										
Male	26	26	100	02	7.69	28	28	100	2	7.14
Total	**26**	**26**	**100**	**02**	**7.69**	**28**	**28**	**100**	**2**	**7.14**
Workers – Other than (FT & CW)										
Male	1,011	1,011	100	58	5.74	895	895	100	42	4.69
Female	52	52	100	0	0	25	25	100	9	36
Total	**1,063**	**1,063**	**100**	**58**	**5.74**	**920**	**920**	**100**	**51**	**5.54**

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

Category	Financial year 2025-26 (Current Financial year)			Financial year 2024-25 (Previous Financial year)		
	Total (A)	No. (B)	% (B/A)	Total (c)	No. (D)	% (D/C)
Employees						
Male	446	26	5.83	426	63	14.79
Female	32	1	3.13	25	2	8
Total	**478**	**27**	**5.65**	**451**	**65**	**14.41**
Workers						
Male	1,037	61	5.88	923	52	5.63
Female	52	2	3.85	25	10	40
Total	**1,089**	**63**	**5.79**	**948**	**62**	**6.54**

10. **Health and safety management system:**

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

Yes, The Company has implemented an Occupational Health and Safety Management System (OHSMS) in compliance with ISO 45001:2018, the international standard for occupational health and safety. This system is applicable across all operational areas, including manufacturing facilities, corporate offices, and R&D laboratories. It ensures adherence to applicable legal and regulatory requirements while safeguarding the health and safety of employees, contractors, visitors, and other stakeholders, along with promoting environmental protection.

The Company's OHSMS is implemented across its locations and operations, reflecting its commitment to workplace safety, regulatory compliance, and continuous improvement.

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

Process Wise Hazard Identification and Risk Assessment (HIRA): The entity employs HIRA to systematically identify and assess potential hazards and associated risks for both routine and non-routine activities.

Risk Assessment: Comprehensive risk assessments are conducted to evaluate the level of risk and implement appropriate control measures to mitigate identified hazards.

Safe Work Permit System: A Safe Work Permit System is in place to ensure that any high-risk activities are performed under controlled conditions, with all necessary safety precautions and approvals.

Additional Measures

1) Frequent Reviews: Regular reviews are conducted to continuously identify and assess work-related hazards and risks, ensuring that both routine and non-routine activities are consistently monitored.

2) Employee Training: Employees receive ongoing training to enhance their awareness and understanding of hazards and risks, ensuring they are equipped to work safely.

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

In compliance with Gujarat Factory Rules, workers actively participate in safety meetings to promote a safe and healthy work environment. These meetings serve as a platform for workers to report any work-related hazards they encounter during operations. The Safety team thoroughly reviews these reports and works towards implementing appropriate mitigation measures to reduce identified risks.

Respective Department is responsible for conducting safety committee meetings at regular intervals, with a standard frequency of once every three months. This structured approach ensures continuous engagement, regulatory compliance, and effective monitoring of workplace health and safety practices.

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

Yes, contract workers are covered under a Workman Compensation Policy during working hours. Additionally, all employees, including regular workers and fixed-term workers, are covered by insurance that provides 24-hour medical and healthcare services.

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

Safety Incident/Number	Category*	2025-26 Current financial Year	2024-25 Previous financial Year
Lost time Injury Frequency Rate (LTIFR) (per one Million-person hours worked)	Employees	There have been no lost time injuries, work-related injuries, fatalities, or high consequence work-related injuries or ill-health reported.	
	Workers		
Total recordable work-related injuries	Employees		
	Workers		
No. of fatalities	Employees		
	Workers		
High consequence work-related injury or ill-health (excluding fatalities)	Employees		
	Workers		

*Including in the contract workforce

12. **Describe the measures taken by the entity to ensure healthy work place.**

EHS Management Practices

- The Company has established an EHS Policy, prominently displayed at key locations across the facility, with training conducted for all relevant stakeholders to ensure awareness and understanding.
- Adequate safety infrastructure is in place, including fire hydrant systems, fire extinguishers, fire alarm systems, and other fire suppression mechanisms to ensure preparedness for emergencies.
- Engineering controls and mitigation measures have been implemented based on hazard identification and risk assessment, including sensor-based machine interlocks and protective guards for moving parts to minimise operational risks at the source.
- Regular safety training programmes are conducted for employees and workers to ensure safe execution of activities, in coordination with the Safety Team. All workers are equipped with necessary Personal Protective Equipment (PPE), including safety shoes, with strict enforcement of usage and compliance with Environment, Health, and Safety (EHS) guidelines.
- Workplace monitoring is carried out to maintain a safe working environment in compliance with applicable statutory requirements.
- Pre-employment and periodic medical examinations of employees and workers are conducted as mandated by law to ensure occupational health and safety.

ISO Certification and Performance

Carysil is certified under ISO 45001:2018 (Occupational Health and Safety Management System) and has successfully completed periodic internal and external audits. Internal audits are conducted, ensuring systematic evaluation of compliance and effectiveness, while external audits are carried out by TÜV India, an accredited certification body.

The Company continuously monitors and evaluates health, safety, and environmental performance across all its locations. Under the active supervision of the Compliance Department, no major accidents were reported during the past year, reflecting the effectiveness of the implemented safety measures and culture of compliance.

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

	2025-26 Current financial Year			2024-25 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	0	0	0	0	0	0
Health & Safety	0	0	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% comply and audited by TUV Nord and comply certification ISO 45001:2018 AND ISO 14001:2015
Working Condition	

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.

No safety-related incidents or significant risks/concerns were reported during the period. The Company nonetheless maintains a structured framework wherein any safety incidents or near-misses, if identified, are recorded and investigated through root cause analysis, with corrective and preventive actions (CAPA) implemented and tracked to closure. Engineering and administrative controls are continuously strengthened, and SOPs are updated where required. Regular safety training, audits, and inspections are conducted to monitor effectiveness on an ongoing basis.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N)

The entity extends a comprehensive compensatory package to both employees and workers in the unfortunate event of death. This package includes:

- Group Personal Accident (GPA) Policy
- Accident and Health Insurance Coverage
- Statutory Benefits such as Employees' Compensation (EC)

These measures are aimed at ensuring financial security and support to the bereaved family members, in line with the Company's commitment to employee welfare and social responsibility.

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

The Company obtains monthly statutory payment challans for verification from vendors/contractors before processing their invoices. This activity is also reviewed as part of the internal and statutory audit. The Company expects its value chain partners to uphold business responsibility principles and values of transparency and accountability.

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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

Category	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	
	2025-26 (Current Financial year)	2024-25 (Previous Financial year)	2025-26 (Current Financial year)	2024-25 (Previous Financial year)
Employees	No such high consequence work-related injury/ill-health/fatalities were reported; therefore, this is not applicable.			
Workers				

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

   Yes, on case to case basis

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	Majority of value chain partners are assessed and continuously monitored through audits/ inspections covering working conditions and health & safety practices, including ISO certifications, quality checks, sanitary practices, and fire safety, among others.
Working Condition	

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.**

   Corrective actions are taken wherever necessitated on the above-mentioned parameters. We ensure undertakings from our value chain partners that they will adhere to highest of Health and Safety practices. In the coming years, we are aiming to initiate engagements/awareness programmes with our value chain partners on ESG parameters.

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.**

   Any individual or group of individuals or institution that adds value to the business chain of the Company is identified as a core stakeholder. This inter alia includes Customers, Employees, Suppliers and Vendors, Regulators, Business Partners, Local communities and Investors/Shareholders

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/ Quarterly/others – please specify)	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Employees & workers	No	Direct & other communication mechanisms	As per requirement	Sharing Policies, Welfare Scheme, Appraisal, Career Development, Health & Safety awareness, responsible marketing, brand communication, health, safety and engagement initiatives
Customers (Healthcare professionals, Dealers & Distributors)	No	Meetings, Calls, Emails	As per requirement	Product quality and availability, responsiveness to needs, aftersales service, responsible guidelines/manufacturing, climate change disclosures, life cycle assessment
Central, State and Local Governments and various statutory regulatory body	No	Meetings and other communication mechanisms.	Need based	To stay abreast of the developments in policies and for compliances, approvals, permissions, etc.
Investors/Shareholders	No	Email, newspaper advertisement, website, Annual General Meetings, disclosures to stock exchanges and investor meetings/calls/conferences	Need based and Quarterly calls	To update them about important developments in the Company and address their grievances. It also covers aspects such as share price appreciation, dividends, profitability, financial stability, robust ESG practices, climate change risks, cyber risks, and growth prospects.

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.**

   The process of consultation with stakeholders is delegated to the Chairman and Managing Director and Senior Management Team of the Company, who, in turn, holds consultations with different stakeholders on economic, environmental and social topics on a need basis. The Board is updated as needed during Board Meetings.

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.**

   Yes. Carysil believes in engaging with stakeholders to incorporate ESG parameters which are key to building a robust Sustainability/ESG strategy. The Company has conducted materiality assessment with our stakeholders to understand their concerns and feedback in terms of material topics pertaining to ESG parameters for the Company. The Company has also incorporated these aspects in our policies.

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

   The Company supports the Government's endeavour towards upholding the CSR Rules and implements various initiatives for the upliftment and betterment of disadvantaged, vulnerable and marginalised segments of society. The Company believes in providing accessible and affordable healthcare/education through various CSR initiatives.

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	2025-26 Current Financial Year			2024-25 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	478	478	100%	451	451	100%
Other than permanent	-	-	-	-	-	-
Total Employees	**478**	**478**	**100%**	**451**	**451**	**100%**
Workers						
Permanent	26	26	100%	28	28	100%
Other than permanent	1063	1063	100%	920	920	100%
Total Workers	**1089**	**1089**	**100%**	**948**	**948**	**100%**

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

Category	2025-26 Current Financial Year					2024-25 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	478	0	0	478	100	451	0	0	451	100
Male	446	0	0	446	100	426	0	0	426	100
Female	32	0	0	32	100	25	0	0	25	100
Other than permanent	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0

Category	2025-26 Current Financial Year					2024-25 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)
Workers										
Permanent	26	0	0	26	100	28	0	0	28	100
Male	26	0	0	26	100	28	0	0	28	100
Female	0	0	0	0	0	0	0	0	0	0
Other than permanent	1,063	1,063	100	0	0	920	0	0	920	100
Male	1,011	1,011	100	0	0	895	0	0	895	100
Female	52	52	100	0	0	25	0	0	25	100

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

Rs. in Lakhs

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BoD)*	6	5.85	2	5.05
Key Managerial Personnel***	2	479.15	1	NA**
Employees other than BoD and KMP	444	3.71	30	5.81
Workers	1,030	1.91	52	1.91

*Included only Independent Directors who are being paid sitting fees

**Not comparable, as there is only one female Key Management Personnel (KMP) in the Company;.

***Key Managerial Personnel includes Chairman and Managing Director, Executive Director and Group Chief Financial Officer and Company Secretary of the Company.

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

2025-26 Current Financial Year		2024-25 Previous Financial Year
7.90%	Gross wages paid to females as % of total wages	1.79%

Note: The FY 2025-26 figure has been computed based on gross wages paid to female employees and workers as a percentage of total gross wages paid during the year. The FY 2024-25 figure is as disclosed in the Company's previous year's BRSR report.

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/No)

Grievance Redressal and Human Rights Commitment

The Company has established a dedicated Grievance Cell to monitor and address all employee grievances effectively. An **Open Door Policy** is in place, supported by internal mechanisms that allow employees to directly raise their concerns with senior management in a transparent and approachable manner.

The Company believes that sustainable business growth is possible only in a society where human rights are respected and protected. It is therefore committed to upholding human rights across all its business operations. Employees are encouraged to realise their full potential through positive feedback and access to development opportunities. The Company strives to provide fair compensation, ensure good working conditions, maintain high standards of integrity, and comply fully with all relevant constitutional and regulatory requirements.

To promote a safe and inclusive working environment, the Company has constituted Prevention of Sexual Harassment (POSH) Committees across the organisation. These committees are responsible for addressing any complaints of sexual harassment and taking appropriate actions in a timely and just manner.

As part of its ongoing commitment to employee welfare, the Compliance Department conducts grievance and POSH meetings every three months to ensure continuous monitoring and redressal of concerns.

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

Grievance Redressal Procedure

1. Initial Complaint

The first stage in the grievance redressal process is for the employee to raise a complaint with their direct supervisor or the respective Department Head (HOD). The concerned authority shall address and resolve the complaint within seven (7) days.

2. Recording the Complaint

Once a complaint is received, the HR Manager or Departmental HOD shall record the complaint in the Grievance Redressal Register for documentation and tracking purposes.

3. Escalation to HR

If the complaint is not resolved at the departmental level within the stipulated time, the employee may escalate the matter to the HR Department (HR Manager or HOD). The HR team will then attempt to resolve the grievance within seven (7) days.

4. Further Escalation to Compliance & Management

If the issue remains unresolved, the complainant may approach the Compliance Manager and Director – Operations or Chief Financial Officer (CFO). At this stage, a resolution will be sought within seven (7) days, and an immediate meeting with the Grievance Committee members shall be arranged if required.

5. Grievance Committee Proceedings

Upon receipt of a written grievance application, the Grievance Committee, consisting of designated representatives and members, shall complete its investigation and proceedings within forty-five (45) days.

6. Appeal Process

If the employee is dissatisfied with the decision of the Grievance Redressal Committee, they may submit an appeal to the Employer. The Employer shall review and dispose of the appeal within one (1) month from the date of receipt and provide a written decision to the concerned employee.

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

	2025-26 Current Financial Year			2024-25 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
Sexual Harassment	No such complaints were received for any of the reporting year					
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other human rights related issues						

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

The Company has implemented a Prevention of sexual harassment policy aimed at addressing workplace discrimination and harassment. In line with this policy the Company has established an Internal Complaints Committee (ICC) responsible for handling cases related to discrimination and harassment. As part of the process, the complainant's identity is kept confidential throughout the investigation. The presiding officer of the ICC is a senior individual within the Company who possesses relevant experience and a contextual understanding of the appropriate course of action in sexual harassment cases. The decision regarding the action to be taken against the employee in the relevant post this in made in consultation with in the external ICC member. The ICC upholds the principles of natural justice throughout the process. More over the Company has a Whistle Blower Policy in place that offer various protection to individual reporting any unethical practice happening in a work place.

	2025-26 Current Financial Year	2024-25 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) -	No complaints were received under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 for any of these reporting years.	
Complaint on POSH as a % of female employees/workers		
Complaints on POSH upheld		

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

Yes, the Company upholds strict confidentiality of the identity of complainants under the Whistle Blower and POSH (Prevention of Sexual Harassment) Policies. All matters are handled with the utmost discretion.

- Protection Against Retaliation: The Company enforces a zero-tolerance policy for retaliation or revenge against individuals reporting legitimate concerns. Any person involved in retaliatory actions will face disciplinary measures.
- POSH Training: Mandatory POSH training is provided to all employees, with well-defined consequences for non-compliance, supported by a structured governance mechanism.
- POSH Committee: A dedicated POSH Committee addresses complaints related to sexual harassment in the workplace.

The Company is committed to respecting the dignity of all individuals and provides multiple channels for addressing human rights impacts or issues.

9. **Do human rights requirements form part of your business agreements and contracts? (Yes/No)**

Yes, human rights form a part of the Company's Code of Conduct. The Company strictly ensures that no children below 18 years of age is employed at its workplaces and that no forced labour is used.

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%
Other – 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.**

There were no audit concerns identified in the above areas during the assessments for 2025-26, and as a result, no corrective actions were necessary.

Leadership Indicators

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

The Company did not receive any human rights grievances or complaints during the reporting year. However, the Company is committed to upholding human rights principles in all its operations.

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

The Company has not undertaken specific human rights due-diligence. However, the protection of human rights is a core aspect of its policies. The Company expects all employees and members of the value chain to adhere to the principles outlined in these policies.

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?**

Yes

4. **Details on assessment of value chain partners:**

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

Note: Value Chain partners were assessed during the year for compliance with key human rights and labour standards, including child labour, forced labour, discrimination, and wages. No instances of non-compliance were identified.

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

No such concerns have been reported. Hence, no corrective action has been taken.

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	Financial year 2025-26 (Current Financial Year)	Financial year 2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	18,17,060	19,24,037
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	**18,17,060**	**19,24,037**
From non-renewable sources		
Total electricity consumption (D)	2,77,81,272	2,41,87,356
Total fuel consumption (E)	3,64,54,122	3,47,16,989
Energy consumption through other sources (F)	6,81,469	4,04,424
Total energy consumed from non-renewable sources (D+E+F)	**6,49,16,863**	**5,93,08,769**
Total energy consumed (A+B+C+D+E+F)	6,67,33,923	6,12,32,799
Energy intensity per ₹ of turnover (total energy consumed/Revenue from operations)	0.132245411	0.0145685
Energy intensity per ₹ of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	0.2658505	0.3009849
Energy intensity in terms of physical output	80.2222	91.0999
Energy intensity (optional) – the relevant metric may be selected by the entity	0.0128679	0.0145685

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 assessment, evaluation, or assurance has been carried out by any external agency during the reporting period.

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.**

   The Company is not included within the ambit of the Perform, Achieve, and Trade (PAT) Scheme initiated by the Government of India.

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

Parameter	Financial year 2025-26 (Current Financial Year)	Financial year 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	33,622	32,451
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i+ ii + iii + iv + v)	**33,622**	**32,451**
Total volume of water consumption (in kilolitres)	**33,622**	**32,451**
Water intensity per ₹ of turnover ((KL/Lakhs ₹) (Total water consumption/ Revenue from operations)	0.0000066628	0.0000077207
Water intensity per ₹ of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP)	0.0001510	0.000175
Water intensity in terms of physical output	0.04153	0.04828
Water intensity (optional) – the relevant metric may be selected by the entity	66.63	77.21

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 assessment, evaluation, or assurance has been carried out by any external agency during the reporting period.

4. Provide the following details related to water discharged:

Parameter	Financial year 2025-26 (Current Financial Year)	Financial year 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
No treatment	-	-
with treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
No treatment	-	-
with treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
No treatment	-	-
with treatment – please specify level of treatment	-	-
(iv) sent to third-parties	-	-
No treatment	-	-
with treatment – please specify level of treatment	-	-
(v) Others	Reuse in civil and gardening	Reuse in civil and gardening
No treatment	-	-
with treatment – please specify level of treatment (in kiloliters)	STP Treatment-5414.7	STP Treatment-4379.7
Total water discharged (in kiloliters)	5414.7	4379.7

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 assessment, evaluation, or assurance has been carried out by any external agency during the reporting period.

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

No, the Company has not implemented Zero Liquid Discharge (ZLD). However, as part of its commitment to environmental sustainability, the Company has installed a Sewage Treatment Plant (STP) of 50 KLD capacity at its Bhavnagar facility for effective treatment of wastewater at that location. The treated water is reused on-site for purposes such as irrigation and gardening, thereby reducing freshwater consumption and minimising environmental impact.

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

Parameter	Please specify unit	Financial year 2025-26 (Current Financial Year)	Financial year 2024-25 (Previous Financial Year)
NOx	µg/m³	14.49	24.34
Sox	µg/m³	10.70	18.42
Particulate matter (PM)	µg/m³	PM_{10} - 79.60 PM_{2-5} - 36.28	PM_{10} - 85.90 PM_{2-5} - 35.15
Persistent organic pollutants (POP)	NA	0.00	0.00
Volatile organic compounds (VOC)	NA	0.00	0.00
Hazardous air pollutants (HAP)	NA	0.00	0.00
Other – please specify	NA	0.00	0.00

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

Yes, the independent evaluation was conducted by Sunrise Environment Consultant.

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

Parameter	Unit	2025-26 Current Financial Year)	2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available	Metric tonnes of CO_2 equivalent	3,225.63	2,170.65
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4,N_2O, HFCs, PFCs, SF_6, NF_3, if available	Metric tonnes of CO_2 equivalent	5,914.18	5,043.85
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	tCO_2e/₹ Crore	18.11	17.16
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)	tCO_2e/Rupee	0.0000403	0.00003822
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO_2e/Unit (Net Cast)	0.01129	0.01073
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	NA	NA

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

Yes, the Independent evaluation was conducted by Royal Stancert B.V

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

Transition to Renewable Energy

The company has significantly reduced its reliance on fossil fuels such as Light Diesel Oil (LDO) and Natural Gas for its energy needs. As part of its commitment to sustainability, solar panels have been installed to harness renewable energy. Furthermore, the company has initiated the construction of a dedicated solar farm to enhance its renewable energy capacity.

By the next reporting year, it is projected that a significant proportion of the Company's total energy consumption will be sourced from renewable energy, supporting the Company's efforts towards reducing its carbon footprint and promoting environmental responsibility.

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

Parameter	Financial year 2025-26 (Current Financial Year)	Financial year 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	73.388 MT/Year	58.069 MT /year
E-waste **(B)**	0	0
Bio-medical waste **(C)**	500 gram/year	775 gram /year
Construction and demolition waste **(D)**	NA	NA
Battery waste **(E)**	NA	NA
Radioactive waste **(F)**	NA	NA
Other hazardous waste. Please specify, if any. **(G)**	Empty Chemical Drum – 176.13 MT Process Waste-269.58 MT Cotton Waste-5.6 MT Oil Waste-0.56 MT Total – 451.87 MT	Empty Chemical Drum – 138.6 MT Process Waste-116.42 MT Cotton Waste-3.54 MT Oil Waste-1.41 MT Total – 259.97 MT
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0	0
Total (A+B + C +D +E + F + G + H)	**525.25 MT**	**318 MT**
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	0.0000001041	0.00000007566

Parameter	Financial year 2025-26 (Current Financial Year)	Financial year 2024-25 (Previous Financial Year)
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	0.00000227	0.00000156
Waste intensity in terms of physical output	0.0006859	0.0004732
Waste intensity (optional) – the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	176.69 + 73.38 = 250.07 MT	138.6 MT
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	**250.07 MT**	**138.6 MT**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	5.6 MT	3.54 MT
(ii) Landfilling	269.58 MT	116.42 MT
(iii) Other disposal operations	NA	NA
Total	**275.18 MT**	**119.96 MT**

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 independent assessment, evaluation, or assurance has been undertaken by an external agency to date in relation to our operational practices, performance metrics, or compliance with applicable standards and regulatory frameworks.

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.

The Company has established a comprehensive Standard Operating Procedure (SOP) for the handling and safe disposal of hazardous waste materials. This SOP ensures compliance with applicable environmental regulations and promotes responsible waste management practices. Currently, the Company manages and disposes of four types of hazardous waste, in accordance with statutory guidelines and approved methods for safe treatment and disposal.

Plastic Waste – Submitted to authorized recyclers for environmentally compliant recycling.

Process Waste – Safely disposed of at designated TSDF (Treatment, Storage, and Disposal Facility) sites.

Cotton Waste – Transferred to authorized facilities for incineration. Empty Barrels and Oil Waste – Sent to authorized recyclers for safe treatment and reuse.

The Company ensures that hazardous waste is stored securely in accordance with the permissions granted by the Pollution Control Board. Further, the Company files the required Annual Hazardous Waste Return with the relevant authorities every financial year, demonstrating its commitment to regulatory compliance and environmental responsibility.

11. If the entity has operation/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:

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.
The Company's operations and offices are not located in or around any ecologically sensitive areas.		

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

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
During the current FY 2025-26, the company has not initiated any projects for which such environmental impact assessment is required to be undertaken as per the applicable laws.					

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:

Elements/Licence	Rules/Act	Certificate No.	Frequency	Date	Due Date/Next Plan
GPCB Concern -Amendment to Consolidated Consent & Authorization (CC&A) Under	Water Act,1974, Air Act, 1981 And Hazardous and other Waste Rules 2016 Framed Under Environment (Protection) Act	AWH-141827	5 years	March 20, 2025	June 30, 2030

S. No.	Specify the law/regulation/guidelines which was not complied with	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
The Company adheres to all relevant environmental laws and regulations				

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 -Nil

   (ii) Nature of operations -Nil

   (iii) Water withdrawal, consumption and discharge in the following format:

   There is no water withdrawal, consumption and discharge in water stresses areas.

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

Parameter	Unit	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available	Metric tonnes of CO_2 equivalent	12,51,045	782.52
Total Scope 3 emissions per ₹ of turnover	tCO_2e/₹	0.0002479	(not comparable – see footnote)
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	tCO_2e/₹ Crore	2,479.18	(not comparable – see footnote)

Note: No independent assessment/evaluation/assurance has been carried out by an external agency for Scope 3 emissions.

Scope 3 emissions for 2025-26 have been computed for the first time on a structured basis covering three categories as per the GHG Protocol: Downstream Transportation and Distribution (Spend Based Method), Waste Generated in Operations (Waste Specific Method), and Employee Commuting (Distance Specific Method).

The Company did not have a detailed Scope 3 emissions calculation methodology in place in the previous year, and the 2024-25 figure represents a limited/partial estimate. Consequently, the 2025-26 and 2024-25 figures are not directly comparable, and the increase reflects an expansion in measurement scope and methodology rather than an actual increase in emissions from operations.

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.**

   The company Operation and Offices and not Situated in or around ecologically sensitives Area

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	Extended Producer Responsibility (EPR) for plastic packaging	Plastic packaging waste is recycled or sent for energy recovery through authorised recyclers, ensuring EPR compliance.	Sustainable and responsible disposal of plastic packaging material, supporting circular economy principles.
2	Waste Reduction and Water Recycling	Conducted Zero Liquid Discharge (ZLD) audit to identify leakage points; implemented corrective measures. Installed Sewage Treatment Plant (STP) for water recycling.	Achieved 100% recycling of treated water for gardening and other utility requirements, ensuring minimal freshwater usage.
3	Fuel Substitution for Emission Reduction	Replaced Light Diesel Oil (LDO) with Piped Natural Gas (PNG) for industrial use.	Achieved reduction in CO2 emissions, enhancing air quality and energy efficiency.

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

   Yes, the Company has established a comprehensive Business Continuity and Disaster Recovery Plan for all its locations.

   This plan is designed to support the Company in maintaining operations and adapt effectively in the face of natural calamities, manmade disasters, or unprecedented events. Key components of this plan include:

   - **Training and Drills:** Ongoing training and mock drills for employees to prepare them for emergency situations.
   - **Adaptability:** The plan is structured to help the Company adjust to disruptions caused by natural calamities or other unexpected events.
   - **Continuous Review:** Regular updates to the plan are made based on lessons learned from previous disruptions, such as cyclones, floods, landslides, and pandemics.
   - **Risk Management:** Includes periodic risk assessments and the development of appropriate mitigation strategies.
   - **Business Interruption Insurance:** Provides coverage for potential losses resulting from business disruptions due to natural calamities.

   This plan is continuously reviewed and refined to incorporate insights gained from past events, ensuring resilience and preparedness for future challenges.

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.**

   There have been no significant adverse impacts on the environment arising from the entity's value chain during the reporting period. The entity continuously monitors its operations and supply chain to identify and mitigate any potential environmental risks.

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

   During the reporting period, the Company did not undertake formal evaluations of its value chain partners specifically based on their environmental impact

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 chamber/associations.**

   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.**

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National)
1	SAURASHTRA CHAMBER OF COMMERCE AND INDUSTRY	State
2	CAPEXIL	National
3	HINDUSTAN CHAMBER OF COMMERCE	Mumbai

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

Name of authority	Brief of the case	Corrective action taken
No adverse orders related to anti-competitive conduct were received during the reporting period.		

Leadership Indicators

1. **details of public policy positions advocated by the entity:**

S. 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
The Company has not taken any formal public policy positions. However, it actively participates in industry associations and follows its Code of Conduct to ensure ethical engagement.					

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
A Social Impact Assessment is not applicable to the Company, as its operations have no direct or indirect impact on the community or the environment.					

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

S. 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 ₹)
The Company has not undertaken any Rehabilitation and Resettlement (R&R) activities, as none of its operations have necessitated such measures, either directly or indirectly.						

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

   The Company has a Vigil Mechanism Policy that outlines a mechanism for addressing grievances from all stakeholders. Stakeholders can raise grievances and these grievances are then forwarded directly to a Reviewing Authority. The Authority follows an established system and process to investigate, take action, and resolve issues, ensuring the complainant is protected against any form of retaliation.

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

	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	-	3.76%
Directly from within India	17.71	18.59

5. **Job creation in 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	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Rural	34.33	24
Semi-urban	14.17	18
Urban	46.27	42
Metropolitan	5.23	16

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
Given the nature of the Company's operations and business activities, a Social Impact Assessment is not applicable.	

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

S. No.	State	Aspirational District	Amount spent (In ₹)
There are no CSR projects undertaken by the entity in designated aspirational districts.			

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

No, the Company does not have a formal policy favouring local suppliers. However, purchasing decisions are guided by considerations of cost efficiency, sustainability, and material quality.

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

The Company currently does not procure from marginalised or vulnerable groups, as such sourcing opportunities have not been identified or applicable to its operations.

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

Currently, the Company does not procure from marginalised or vulnerable groups; hence, this disclosure is not applicable.

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:**

S. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
The Company has not owned or acquired any intellectual property rights based on traditional knowledge in the current financial year.				

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.**

Name of authority	Brief of the Case	Corrective action taken
Not Applicable		

6. **Details of beneficiaries of CSR Projects:**

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Skill Development Programme	102	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.**

a) The Company has defined systems for receiving, recording, investigating and responding to the product quality complaints related to kitchen sink products, accessories.

b) Complaints may be received verbally, in written form, through electronic means like post, fax, e-mail, telephone or in person, along with samples, photographs or other evidence depicting the defect.

c) On receipt, the complaint is logged and acknowledged with the required additional information, if any, for further investigation.

d) Nature of the complaint is assessed and bifurcated into the categories of critical, major and minor. Preliminary investigation is done as per applicable regulations.

e) The investigation gets conducted in stipulated timeframe to identify the root cause along with the impact assessment, risk to product quality and customer safety and decide appropriate correction and corrective action.

f) Response to the complaint is shared with the complainant and waiting time of 60 days is considered to get the feedback from the complainant before the closure of the complaint.

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

As a percentage of total turnover

Environmental and social parameters relevant to the product	Safe and responsible usage	Recycling and/or safe disposal
100%	100%	100%

Number of consumer complaints in respect of the following:

	2025-26 (Current Financial Year)		Remarks	2024-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	NIL					
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

3. **Details of instances of product recalls on account of safety issues:**

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

4. **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, the Company's cybersecurity is managed by an outsourced IT service provider, with regular internal reviews and corrective actions to continuously enhance security. Data privacy requirements are consistently evaluated, and any violations will be addressed in accordance with data privacy laws.

5. **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.**

   The Company is not involved in the delivery of essential services. There have been no product recalls or penalties imposed by regulatory authorities regarding the safety of Carysil's products or services.

6. **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 – 0%

   c. Impact, if any, of the data breaches - Not Applicable, as no data breaches occurred during the reporting period

Leadership Indicators

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

   The Company's website provides information on leading products of the Company in different segments and markets. Detailed information on each of the products is provided on the product leaflets and can be accessed at: Carysil India – German Engineered.

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

   Consumers are educated through the information label attached to each product, product brochure, and customised modules. Training is also provided to customers as a part of the Product Safety and Stewardship Code

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

   Consumers are informed through the information label attached to each product

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. 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)**

   Yes, our product labels are very detailed and carry information about hazards and safe handling. Address and contact numbers of manufacturing sites and the Head Office are provided on product labels. We have a customer care service for attending customer queries related to products and providing solutions.