

June 29, 2026

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001

Scrip Code: **521070**

National Stock Exchange of India Limited

Exchange Plaza, Plot No. C/1, G Block,
Bandra-Kurla Complex, Bandra (East),
Mumbai 400 051

Symbol: **ALOKINDS**

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report for the financial year 2025-26

The Business Responsibility and Sustainability Report of the Company for the financial year 2025-26, is attached.

The said Report is also available on the Company's website at:
[https://www.alokind.com/assets/pdf/investor-relations/general-meetings/2025-26/Business Responsibility and Sustainability Report.pdf](https://www.alokind.com/assets/pdf/investor-relations/general-meetings/2025-26/Business%20Responsibility%20and%20Sustainability%20Report.pdf)

This is for your information and record.

Thanking you,

Yours faithfully,
For **Alok Industries Limited**

Anshul Kumar Jain
Company Secretary & Compliance Officer

Encl.: As above

Copy to:

Central Depository Services (India) Limited

Unit No. A-2501, Marathon Futurex,
Mafatlal Mills Compound, N.M. Joshi
Marg, Lower Parel East,
Mumbai – 400013

National Securities Depository Limited

301, 3rd Floor, Naman Chambers,
G-Block, Plot C-32, Bandra Kurla
Complex, Bandra East,
Mumbai - 400051

MUFG Intime India Private Limited,

C-101, 247 Park, LBS Marg,
Vikhroli (West), Mumbai - 400 083

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1.	Corporate Identity Number (CIN) of the Listed Entity	L17110DN1986PLC000334
2.	Name of the Listed Entity	Alok Industries Limited ("Alok/ the Company")
3.	Year of incorporation	1986
4.	Registered office address	Survey Nos. 17/5/1 & 521/1, Village Rakholi/ Sayli, Silvassa, Union Territory of Dadra and Nagar Haveli and Daman and Diu - 396230
5.	Corporate address	Dhirubhai Ambani Knowledge City (DAKC), Building No.24, 5th and 6th Floor, MIDC Plot No. 01 of 2, TTC Industrial Area, Koparkhairane, Navi Mumbai – 400710
6.	E-mail	investor.relations@alokind.com
7.	Telephone	+91-22-3122 0500
8.	Website	www.alokind.com
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited, National Stock Exchange of India Limited
11.	Paid-up Capital (in ₹)	4046,52,40,401
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 of contact person	Shri Anshul Kumar Jain, Company Secretary and Compliance Officer
	Contact number of contact person	+91-22-3122 0500
	Email of contact person	anshul.jain@alokind.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 assurance provider	Shri Virendra G. Bhatt
15.	Type of assurance obtained	Reasonable Assurance

II. PRODUCTS/ SERVICES

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

S. No.	Description of Main Activity	Description of Business Activity	% of turnover of the entity
1	Manufacturing	Textile, leather and other apparel products	100%

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

S.No.	Product/ Service	NIC Code	% of total Turnover contributed
1	Apparel Fabric- Garments	20081410	4.44%
2	Apparel Fabric- Knits Fabrics	20081391	4.48%
3	Apparel Fabric- Woven Fabrics	20081312	21.60%
4	Home Textiles	20081392	20.17%
5	Polyester Yarn and other Yarns	20082030	49.31%

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

III. OPERATIONS

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

Location	Number of plants	Number of offices	Total
National	9	1	10
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	21 states and 2 union territories
International (No. of Countries)	51 countries

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

20.20%

c. A brief on types of customers

Retailers, Private Labels, Brands, Importers, Garment Exporters, Garment Convertors, Buying Houses, Agents.

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)	2,092	2,003	95.75	89	4.25
2.	Other than Permanent (E)	90	72	80	18	20
3.	Total employees (D + E)	2,182	2,075	95.10	107	4.90
WORKERS						
4.	Permanent (F)	6,313	5,429	86	884	14
5.	Other than Permanent (G)	8495	7504	88.33	991	11.67
6.	Total workers (F + G)	14,808	12,933	87.34	1,875	12.66

* Total Employee includes permanent and contractual employees and Total Workers include permanent and contractual workers.

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	Nil	Nil
2.	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	Total differently abled employees (D + E)	1	1	100	Nil	Nil
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	5	5	100	Nil	Nil
5.	Other than Permanent (G)	2	1	50	1	50
6.	Total differently abled workers (F + G)	7	6	85.71	1	14.29

21. Participation/ Inclusion/ Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	1	14.29
Key Management Personnel	2	0	0

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

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	32.18	45.54	32.77	4.54	4.12	4.51	30.62	38.63	30.99
Permanent Workers	41.88	97.19	51.20	24.30	18.66	23.21	47.68	42.14	46.73

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

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

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	Alok Infrastructure Limited	Subsidiary	100	No
2	Alok International Inc.	Subsidiary	100	No
3	Alok International (Middle East) FZE	Subsidiary	100	No
4	Alok Singapore PTE Limited	Subsidiary	100	No
5	Alok Worldwide Limited	Subsidiary	100	No
6	Alok Industries International Limited	Subsidiary	100	No
7	Grabal Alok International Limited	Subsidiary	100	No
8	Grabal Alok (UK) Limited (Under liquidation effective July 10, 2017)	Subsidiary	99.87%	No
9	Mileta, a.s.	Subsidiary	100	No
10	New City of Bombay Manufacturing Mills Limited	Joint Venture	49	No
11	Aurangabad Textiles and Apparel Parks Limited	Joint Venture	49	No

VI. CSR DETAILS

24. CSR Details

(i)	Whether CSR is applicable as per section 135 of Companies Act, 2013	Yes
(ii)	Turnover (in ₹)	3815,05,14,792
(iii)	Net worth (in ₹)	[16157,41,30,463]

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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 (“NGRBC”):

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	if Yes, then provide web-link for grievance redress policy	FY 2025-26			FY 2024-25		
			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	<p>Community members can send any concerns or grievances to the Company’s registered office or email address, which will be addressed by the Company in a just, fair and timely manner.</p> <p>The policy is available on our Company’s Website and can be accessed through the link: https://www.alokind.com/assets/pdf/investor-relations/policies/brsr/grievance-redressal-policy.pdf</p>	0	0	-	0	0	-
Investors (other than shareholders)	No	There are no Investors (other than shareholders).						

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	if Yes, then provide web-link for grievance redress policy	FY 2025-26			FY 2024-25		
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders	Yes	<p>The Company has a designated Email-ID: investor.relations@alokind.com for shareholders to enable them to raise their grievances. Shareholder grievances are resolved by the Company through its Registrar to an Issue and Share Transfer Agent (Link Intime India Private Limited).</p> <p>The policy is available on our Company's Website and can be accessed through the link: https://www.alokind.com/assets/pdf/investor-relations/policies/brsr/grievance-redressal-policy.pdf</p>	1	0	-	5	0	-
Employees and workers	Yes	<p>The Company has a well-defined vigilance framework which provides a platform to the employees and the Directors to lodge their grievances/complaints. The Company's Vigil Mechanism and Whistle- Blower Policy is available at https://www.alokind.com/assets/pdf/investor-relations/policies/Whistle_Blower_Policy.pdf</p>	1	0	-	0	0	-
Customers	Yes	<p>All concerns and grievances to be sent to the email id customer.relations@alokind.com. The policy is available on the Company's Website and can be accessed through the link: https://www.alokind.com/assets/pdf/investor-relations/policies/brsr/grievance-redressal-policy.pdf</p>	0	0	-	0	0	-

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	if Yes, then provide web-link for grievance redress policy	FY 2025-26			FY 2024-25		
			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
Value Chain Partners	Yes	Channel partners can raise their grievances via call / e-mail (vendor_relations@alokind.com) letter. The policy is available on our Company's Website and can be accessed through the link: https://www.alokind.com/assets/pdf/investor-relations/policies/brsr/grievance-redressal-policy.pdf	0	0	-	0	0	-

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate Change	R	Climate change presents a significant risk to any business as it can impact the availability and cost of raw materials, supply chain disruptions, and regulatory compliance. Additionally, business activities contribute to greenhouse gas emissions, which can exacerbate climate change. This can however be converted into an opportunity if we are able to mitigate the effects of climate change and be a first mover in this regard.	We have set goals to reduce our emissions impact and have implemented various measures to reduce our emissions, such as energy efficiency improvements, renewable energy sourcing, and carbon offsetting. We are also working with our suppliers and customers to reduce emissions across our value chain.	Negative Implications

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Carbon neutrality	R	Increasingly, international buyers are insisting on supply of carbon neutral products. This is due to enhanced global concern for health and environment. Inability of vendors to adapt to this scenario i.e. supply of carbon neutral products can adversely impact business associations.	<ol style="list-style-type: none"> 1. Conduct a carbon footprint assessment: A carbon footprint assessment can help businesses identify their major sources of emissions and prioritize actions to reduce them. 2. Set carbon reduction targets: Setting ambitious and achievable carbon reduction targets can help businesses stay on track and measure progress towards achieving carbon neutrality. 3. Engage suppliers: Businesses can engage their suppliers to ensure that they are also taking steps to reduce their carbon footprint and support the journey towards carbon neutrality. 4. Invest in renewable energy: Investing in renewable energy sources such as wind or solar can help businesses reduce their reliance on fossil fuels and reduce their carbon emissions. 	Negative Implications

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Community Development - Social upliftment	R	Investing in community development initiatives can have positive social and economic impact on local communities. This can lead to increased customer loyalty, improved brand reputation, and enhanced market opportunities and hence benefit both the community and the business in the long run. It is a risk if the organization fails to engage with the local community or fails to address the community's needs; it can result in negative social and economic impact that can harm the business's reputation, damage its relationship with the community, and even lead to regulatory action.	The Company runs a skill development center at its factories where rural community is given preference for training on various trades of textiles with a stipend, thereby increasing employability within the community. It also supports various local community events, sports, as also extends infrastructural benefits and facilities.	Negative Implications
4	Women Empowerment	R	Empowering women can have positive social and economic impact, including poverty reduction, increased economic growth, and improved health and wellbeing, which can benefit both the business and the wider community. Gender equality and women's empowerment can avoid legal and regulatory risks, including fines, penalties, and reputational damage.	The Company adopts an inclusive approach when it comes to hiring. Women employees constitute around 12.66% of our work force currently based on the nature of work. Our cut and sew operations have over 6.80% of total women employees as compared to total employees of the division. Our training centers at the plants engage in upskilling rural women and providing them with employment opportunities thereby raising the quality of their life as well as the community they dwell in.	Negative Implications

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Fair trade across supply chain	R	<p>Legal and Regulatory Risks: Businesses that engage in unethical practices such as forced labor or child labor can face legal and regulatory risks, such as fines, legal action, and damage to their reputation.</p> <p>Reputational Risks: Companies that engage in unethical sourcing practices can face reputational risks, which can impact their customer base, investor relations, and employee morale.</p> <p>Supply Chain Disruptions: Companies that do not have transparent supply chains can experience disruptions to their supply chains, leading to delays, increased costs, and loss of business.</p>	<p>We are committed to establishing a fair and transparent trade with all our stakeholders including our supply chain. We have developed and implemented a comprehensive supply chain management policy that includes ethical sourcing practices, transparent supply chains, and regular audits to ensure compliance. We encourage small suppliers to adopt fair trade practices by providing incentives and support. We educate employees, and stakeholders about the importance of fair trade practices and the company's commitment to ethical sourcing. We undertake formal as well as informal audits / visits to our supply chain partners offices to encourage them to comply with fair trade practices. Our trade practices require our suppliers to commit to our code of conduct on fair trade practices.</p>	Negative Implications

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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	Businesses should conduct and govern themselves with integrity 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 respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive towards all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect, protect and make efforts to restore the environment
P7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

1.

Disclosure Question	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (yes/No)	b. Has the policy been approved by the Board? (yes/No)
Policy and management processes		
P1 Ethics & Transparency	Yes	Yes
P2 Product Responsibility	Yes	Yes
P3 Human Resources	Yes	Yes
P4 Responsiveness to Stakeholders	Yes	Yes
P5 Respect for Human Rights	Yes	Yes
P6 Responsible Lending	Yes	Yes
P7 Public Policy Advocacy	Yes	Yes
P8 Inclusive Growth	Yes	Yes
P9 Customer Engagement	Yes	Yes
c. Web Link of the Policies, if available		
i.	Code of Business Conduct and ethics - https://www.alokind.com/assets/pdf/investor-relations/policies/Code_of_Conduct.pdf	
ii.	Corporate Social Responsibility Policy - https://www.alokind.com/assets/pdf/investor-relations/policies/CSR_Policy.pdf	
iii.	Code of Conduct and Ethics – Values and Behaviours - https://www.alokind.com/assets/pdf/investor-relations/policies/brsr/code-of-employees-conduct.pdf	
iv.	Health, Safety and Environment Policy - https://www.alokind.com/assets/pdf/investor-relations/policies/brsr/health-safety-and-environment-policy.pdf	
v.	Whistle Blower Policy - https://www.alokind.com/assets/pdf/investor-relations/policies/Whistle_Blower_Policy.pdf	
vi.	Product Responsibility Policy - https://www.alokind.com/assets/pdf/investor-relations/policies/brsr/product-responsibility-policy.pdf	

Disclosure Question	2. Whether the entity has translated the policy into procedures. (Yes / No)	3. Do the enlisted policies extend to your value chain partners? (Yes/No)	4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.
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Policy and management processes

P1	Ethics & Transparency	Yes	Yes	The Company has framed policies that conform to different applicable statutes / guidelines / rules / policies etc., issued by Government of India from time to time. Industry practices and national / international standards such as BIS, OISD etc., as applicable, are widely adopted by the Company.
P2	Product Responsibility	Yes	Yes	
P3	Human Resources	Yes	Yes	
P4	Responsiveness to Stakeholders	Yes	Yes	
P5	Respect for Human Rights	Yes	Yes	
P6	Responsible Lending	Yes	Yes	
P7	Public Policy Advocacy	Yes	Yes	
P8	Inclusive Growth	Yes	Yes	
P9	Customer Engagement	Yes	Yes	

Disclosure Question	5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.
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Policy and management processes

P1	Ethics & Transparency	The Company is committed to build trust through choices and decisions by doing the right thing, acting diligently at all times and encouraging employees to report actual or suspected violations of applicable laws and regulations and the Code of Conduct.
P2	Product Responsibility	
P3	Human Resources	
P4	Responsiveness to Stakeholders	Respect for human rights is the cornerstone of the Company's philosophy in which everyone feels included and gets equal opportunity to make a contribution.
P5	Respect for Human Rights	
P6	Responsible Lending	The Company has set various commitments and goals. It has aligned its efforts to targets, community support and environment sustainability. It remains steadfast in its commitment to contribute towards achieving the goals.
P7	Public Policy Advocacy	
P8	Inclusive Growth	
P9	Customer Engagement	

Governance, leadership and oversight

7. Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.	Health, Safety and Environment ("HSE") is fundamental to the conduct of the Company's business. The Company attaches highest priority to occupational health, safety and protection of environment in and around its operational areas and uphold the principles of Corporate Governance to ensure transparency, integrity and accountability in its functioning. The Company strongly believes that embedding Environmental, Social and Governance principles in its business operations is its essential responsibility. Adherence to these principles helps build resilience and transform culture to systematically manage risks and secure the interests of all the Company's stakeholders.
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Yes Name: Shri Anil Kumar Rajbanshi
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.	DIN: 03370674 Designation: Non-Executive Director

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, the Board / Committees of Board meet periodically to review the performance against the above policies.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes, by the Board / Committees of Board. The Company complies with all applicable laws.								
Subject for Review	Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)								
Performance against above policies and follow up action	Periodically								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances									

11.

	P1	P2	P3	P4	P5	P6	P7	P8	P9
Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (yes/No). If yes, provide name of the agency.	Yes, by third party certification agencies like WRAP, SEDEX, BSCI, SLCP, STeP etc.								

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

Question	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

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	9	Alok Industries Limited ('the Company') conducts familiarization programmes for its Board of Directors at regular intervals which covers topics such as Corporate Governance Practices, update on Business operations, ESG, cybersecurity and various other regulatory updates.	100%
Key Managerial Personnel	9	1. Code of Conduct & Ethics - This training outlines the six values that form the foundation of the Code and helps employees understand the elements of vigil mechanism.	100%
Employees other than BoD and KMPs	47	2. Anti-Bribery Management System ("ABMS") describes the concept of bribery, how it happens and how employees can recognize the red flags of bribery. Thus, it helps employees prevent and overcome bribery and also uphold the Code of Conduct. It also guides employees on ABMS reporting. 3. Cybersecurity Awareness - This helps employees identify situations that may lead to breach of Cyber Security at the Company and how they can demonstrate correct behavior to protect the organization from external threats. 4. Creating a Respectful Workplace helps employees understand what constitutes sexual harassment at the workplace and the impact on the individual as well as the organization thus preventing such instances. It guides employees on the mechanism for reporting sexual harassment.	51%
Workers	68	Safety guidelines	75%

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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 Requirements) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine					
Settlement			Nil		
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					
Punishment			Nil		

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

If yes, provide details in brief

Being a responsible organisation, the Company has proactively taken measures in combating bribery and corruption. As an additional pillar to support the existing governance mechanism, a robust Anti-Bribery Management System (ABMS) has been established. ABMS is a systematic framework of policy and processes set up in support of the existing Governance mechanism with an aim to help prevent, detect and respond to bribery risks. The Company believes that it can contribute to create a stronger and bribery-resistant business ecosystem.

If available, provide a web-link to the policy

The anti-corruption or anti-bribery policy can be accessed at:

<https://www.alokind.com/assets/pdf/investor-relations/policies/bsr/policy-on-anti-corruption-and-anti-bribery.pdf>

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

	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

"NA" denotes "Not Applicable" - across this Report.

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:

	FY 2025-26	FY 2024-25
Number of days of accounts payable	93	59

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:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases*	a. Purchases from trading houses as % of total purchases	28%	30%
	b. Number of trading houses where purchases are made from	85	58
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	54%	65%
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	42.04%	52.02%
	b. Number of dealers / distributors to whom sales are made	439	682
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	32.12%	35.25%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	21%	17.24%
	b. Sales (Sales to related parties / Total Sales)	32.22%	32.39%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	100%
	d. Investments (Investments in related parties / Total Investments made)	100%	100%

*The Company represents that its vendors of material goods and services are not trading houses. There is no specific guidance on trading houses in the SEBI Circular.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

PRINCIPLE 2

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

Essential Indicators

- 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.**

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	0	0	Nil
Capex	100	100	2025-26: Undertaken multiple energy saving projects like insulation on thermic & steam distribution pipelines, upgradation of air pollution control systems for reduction of emission, etc.

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

Yes

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

14.70 % of raw material cotton sourcing from sustainable farms that are certified organic, or in-conversion, or those fields who promote sustainable cotton like Physical BCI, PCP, Regenagri GOTS, GRS etc. We also source recycled cotton, recycled polyester as a part of our sustainability initiatives. Our Sustainable Sourcing Policy outlines our commitment to reducing its environmental and social impact through sustainable sourcing practices. The policy prioritizes suppliers that use sustainable raw materials and manufacturing processes and are committed to reducing their carbon footprint. It also requires suppliers to be transparent and maintain traceability in the supply chain and promotes continuous improvement in sustainable practices. Additionally, the policy requires our suppliers to meet labor rights standards, including no forced or child labor and fair wages. Implementing sustainable sourcing practices may require additional investments but can lead to long-term cost savings and increased customer loyalty. We support our suppliers to this extent.

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

- Plastics (including packaging)**

The organization has defined and implemented waste handling and disposal procedure which states the manner in which this waste is collected, handled, segregated, stored and disposed to authorized vendors for all its hazardous and non-hazardous wastes. The Company works with authorized recycling facilities to sort and process plastic waste, ensuring that it is recycled in an environment friendly and safe manner.

- E-waste**

The Company works with authorized recycling facilities to sort and process its E-waste, ensuring that it is recycled in an environment friendly and safe manner.

- Hazardous waste**

The Company has established a hazardous waste management program that identifies, categorizes, and segregates hazardous waste streams for proper handling and disposal. The Company works with certified hazardous waste disposal facilities that use advanced technologies to neutralize or remove harmful components from hazardous waste, ensuring safe and secure disposal. The Company provides training to employees on proper handling and disposal of hazardous waste, promoting safety and compliance with applicable regulations. The Company promotes the reduction of waste by designing products with waste reduction in mind and encouraging customers to adopt sustainable practices, such as reducing, reusing, and recycling.

d. Other waste

Where possible the wood, paper and other waste is put to reuse or is sold off to authorized vendors.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No).

Yes

If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?

Yes

If not, provide steps taken to address the same: Not Applicable

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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	2,003	2,003	100	2,003	100	NA	NA	NIL	NIL	NIL	NIL
Female	89	89	100	89	100	89	100	NA	NA	89	100
Total	2,092	2,092	100	2,092	100	89	4.25	NIL	NIL	89	100
Other than Permanent employees											
Male	72	72	100	72	100	NA	NA	NIL	NIL	NIL	NIL
Female	18	18	100	18	100	NIL	NIL	NA	NA	NIL	NIL
Total	90	90	100	90	100	NIL	NIL	NIL	NIL	NIL	NIL

*Permanent employees includes Permanent staff and Permanent workers and Other than Permanent employees includes Contractual staff and Contractual workers.

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	5,429	NIL	NIL	5,429	100	NA	NA	NIL	NIL	NIL	NIL
Female	884	NIL	NIL	884	100	884	100	NA	NA	884	100
Total	6,313	NIL	NIL	6,313	100	884	100	NIL	NIL	884	14
Other than Permanent workers											
Male	7,504	NIL	NIL	7,504	100	NA	NA	NIL	NIL	NIL	NIL
Female	991	NIL	NIL	991	100	991	100	NA	NA	991	100
Total	8,495	NIL	NIL	8,495	100	991	100	NIL	NIL	991	11.67

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

	FY 2025-26	FY 2024-25
Cost incurred on well- being measures as a % of total revenue of the company	0.20	0.23

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	95.9%	100%	Yes	100%	100%	Yes
Gratuity	95.9%	100%	Yes	100%	100%	Yes
ESI	1.15%	9.0%	Yes	3.82%	9.11%	Yes
Others - please specify						

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?

Yes

If not, whether any steps are being taken by the entity in this regard.

Not Applicable

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.

All employees and those eligible are provided with equal opportunities. The Company is committed to an inclusive work culture, without any discrimination. The policy in this regard is available for the employees on the Company's Intranet.

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	NA	NA	NA	NA
Female	2	100	Nil	Nil
Total	2	100		

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes. The Company has a well-defined vigilance framework which provides a platform to the employees to lodge their grievances/ complaints.
Other than Permanent Workers	Yes. Made available by the Contractors in accordance with applicable laws.
Permanent Employees	Yes. The Company has a well-defined vigilance framework which provides a platform to the employees to lodge their grievances/ complaints.
Other than Permanent Employees	

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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

Category	FY 2025-26			FY 2024-25		
	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						
- Male	Nil	Nil		Nil	Nil	
- Female	Nil	Nil		Nil	Nil	
Total Permanent Workers						
- Male	Nil	Nil		Nil	Nil	
- Female	Nil	Nil		Nil	Nil	

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	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	2,003	1,162	58.01	421	21.02	2,374	1,175	49.49	412	17.35
Female	89	38	42.70	13	14.61	115	45	39.13	15	13.04
Total	2,092	1,200	57.36	434	20.75	2,489	1,220	49.02	427	17.16
Workers										
Male	5,429	2,987	55.02	1,026	18.90	7,378	3,725	50.49	1,255	17.01
Female	884	395	44.68	195	22.06	1,711	790	46.17	415	24.25
Total	6,313	3,382	53.57	1,221	19.34	9,089	4,515	49.68	1,670	18.37

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	2,003	1,486	74.18	2,374	1,860	78.35
Female	89	50	56.18	115	72	62.61
Total	2,092	1,536	73.42	2,489	1,932	77.62
Workers						
Male	5,429	3,512	64.68	7,378	6,102	82.71
Female	884	284	32.13	1,711	1,484	86.73
Total	6,313	3,796	60.13	9,089	7,586	83.46

10. Health and safety management system:**a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No).**

Yes

If yes, the coverage of such system?

Our facilities are under OHSAS certification that addresses aspects of occupational health and safety, including process safety.

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

The Company has a documented process for identification of hazards and risk assessment for all types of work. All locations have dedicated health care facilities for employees and workers and they also undergo pre-employment and periodic health assessments. There is a process in place to identify and report unsafe acts and circumstances for quick remedial actions through safety committees. On quarterly basis, the risk assessment is reviewed for suitability and any additional risks identified.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)

Yes

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

Yes

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

Safety Incident/ Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.00	0.00
	Workers	0.60	3.00
Total recordable work-related injuries	Employees	Nil	0.00
	Workers	Nil	82.00
No. of fatalities	Employees	Nil	0.00
	Workers	Nil	0.00
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	0.00
	Workers	Nil	0.00

including in the contract workforce*12. Describe the measures taken by the entity to ensure a safe and healthy work place.**

Safety and health of workforce is, has been and will continue to be paramount. Some specific actions taken include:

- Developing and implementing a Workplace Health and Safety Policy that outlines the organization's commitment to providing a safe and healthy work environment.
- Conducting regular inspections of the workplace to identify potential hazards and implement appropriate control measures to minimize risks.
- Providing appropriate personal protective equipment (PPE) to employees and ensure that it is used correctly.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

- d. Providing training to employees on hazard identification, risk assessment, and safe work practices.
- e. Establishing and enforcing safe work procedures for all tasks and jobs.
- f. Ensuring that all equipment is well-maintained and serviced regularly to prevent accidents and injuries.
- g. Providing a clean and well-maintained workplace that is free from hazards.
- h. Implementing an incident reporting and investigation process to identify the root cause of accidents and incidents and implement corrective measures to prevent them from happening again.
- i. Encouraging employee participation in health and safety committees, programs, and initiatives to increase awareness of hazards and promote safe work practices.
- j. Providing adequate breaks and rest periods to prevent fatigue-related accidents and injuries.
- k. Conducting regular training and drills for emergency preparedness and response to ensure that employees know what to do in case of an emergency.
- l. Establishing a culture of safety where employees are encouraged to report hazards and incidents without fear of retribution.

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

	FY 2025-26			FY 2024-25		
	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	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	Nil

14. Assessments for the year:

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

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

Training and awareness programs are periodically conducted for motivating workers to follow stipulated rules and procedures during working hours in order to avoid accidents and fatalities. There is also a defined procedure laid down for identifying cause of accidents which involves a thorough investigation into the cause for the incident and immediate recommendation and measures to prevent any recurrence.

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.

Key Stakeholder groups are identified based on their materiality to the Company's business operations along with the impact of their association with the Company and the community at large. Our stakeholders are our employees, investors, customers, suppliers, NGOs and Communities and Government & Regulatory Authorities.

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 & Marginalized 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	Yes	E-mails, SMS, Meetings, Surveys, Feedbacks, Letters, Website and Internal Portals	Ongoing, Need Based.	To understand employee needs and opinions. To keep employees informed about the organisation's plans and procedures. Employee Safety and Wellbeing.
Investors	No	Stock Exchanges, Newspapers, Media Releases, Website, Notice Board, Annual Report, Letters, E-mails, SMS, NSE Electronic Application Processing System (NEAPS), BSE Listing Centre, SEBI Complaints Redress System (SCORES)	Annually, Monthly, Quarterly, Need-based, Real-Time basis.	To keep investors updated about the organisation's performance. To bring transparency with the existing and potential investors.
Customers	No	Emails and Meetings	Ongoing, Need-based.	To ensure efficient conduct of day-to-day business activities.
Suppliers	No	Emails and Meetings	Ongoing, Need-based.	To ensure efficient conduct of day-to-day business activities.
NGOs and Communities	Yes	Community Meetings	Quarterly, Need based.	Sharing of programme activities, Implementation Service Delivery, Community Social Work.
Government & Regulatory Authorities	No	Uploading on the website/ portal, E-mail and filings	Need based including calendar based compliances - quarterly, half-yearly, annually etc.	To ensure compliance as well as seek approval wherever necessary.

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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	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	2,092	1,905	91.06	2,489	2,189	87.95
Other than permanent	90	80	88.89	19	14	73.68
Total Employees	2,182	1,985	90.97	2,508	2,203	87.84
Workers						
Permanent	6,313	5,748	91.05	9,089	8,412	92.55
Other than permanent	8,495	5,219	61.44	9,440	5,489	58.15
Total Workers	14,808	10,967	74.06	18,529	13,901	75.02

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

Category	FY 2025-26					FY 2024-25				
	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										
Male	2,003	Nil	Nil	2,092	100	2,374	32	1.35	2,342	98.65
Female	89	Nil	Nil	89	100	115	3	2.61	112	97.39
Other than permanent										
Male	72	Nil	Nil	72	100	18	0	0	18	100
Female	18	Nil	Nil	18	100	1	0	0	1	100
Workers										
Permanent										
Male	5,429	71	1.31	5,358	98.69	7,378	1,648	22.34	5,730	77.66
Female	884	28	3.17	856	96.83	1,711	1,283	74.99	428	25.01
Other than permanent										
Male	7,504	7,096	94.56	408	5.44	6,486	2,715	41.86	3,771	58.14
Female	991	991	100	Nil	Nil	2,954	1,465	49.59	1,489	50.41

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

a. Median Remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	2	2,40,000	1	2,60,000
Key Managerial Personnel (KMP)	2	1,10,05,624	Nil	Nil
Employees other than BoD and KMP	2001	5,19,900	89	4,28,928
Workers	5,429	2,39,425	884	1,91,666

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

	FY 2025-26	FY 2024-25
Gross wages paid to females	35,55,64,573	34,94,03,877
Total wages	3,80,29,26,724	3,70,91,70,669
Gross wages paid to females (Gross wages paid to females as % of total wages)	9.35%	9.42%

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)

Yes

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

The Company has a Vigil Mechanism and Whistle-Blower Policy under which the stakeholders are encouraged to report violations of applicable laws and regulations and the Code of Conduct - in confidence and without fear of any retaliation.

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

	FY 2025-26			FY 2024-25		
	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	1	0	Investigated by CC and concerned accused resigned.	0	0	Nil
Discrimination at workplace	0	0	Nil	0	0	Nil
Child Labour	0	0	No child labour hired	0	0	No child labour hired
Forced Labour / Involuntary Labour	0	0	No Forced labour hired	0	0	No Forced labour hired
Wages	0	0	Nil	0	0	Nil
Other human rights related issues	0	0	Nil	0	0	Nil

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	Nil
Complaints on POSH as a % of female employees/ workers	0.05%	Nil
Complaints on POSH upheld	1	Nil

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

The Company has a 'Vigil Mechanism and Whistle-Blower Policy' and 'Prevention of Sexual Harassment Policy' to prevent any adverse consequences.

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

Yes

10. Assessments for the year:

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

The Company has complied with all statutory requirements. A yearly audit under The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 is also carried out internally as well through an NGO Member who is a part of the Internal Committee under the said Act.

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

Focus on human rights considerations has been an essential component and fundamental to the Company's DNA. Under this ambit, the Company continues to comply with all statutory requirements and go above and beyond. No corrective measures were required during the reporting period.

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	Unit	FY 2025-26	FY 2024-25
From renewable sources			
Total electricity consumption (A)	Giga Joules	27,244.81	31,906.92
Total fuel consumption (B)	Giga Joules	0.00	0.00
Energy consumption through other sources (C)	Giga Joules	0.00	0.00
Total energy consumed from renewable sources (A+B+C)		27,244.81	31,906.92
From non-renewable sources			
Total electricity consumption (D)	Giga Joules	25,96,134	24,60,579
Total fuel consumption (E)	Giga Joules	13,50,165	1,40,794
Energy consumption through other sources (F)	Giga Joules	103	2,526
Total energy consumed from non-renewable sources (D+E+F)	Giga Joules	39,46,402	26,03,900
Total energy consumed (A+B+C+D+E+F)		39,73,646	26,35,806
Energy intensity per rupee of turnover : Joules /Rupee (Total energy consumed / Revenue from operations)	Joules / Rupee	1,12,718	74,110
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	Joules / PPP Rupee	22,92,683	15,31,123
Energy intensity in terms of physical Output Comments			
The Company has multiple physical products, manufactured using multiple facilities and within the facilities, there are separate production routes, making it very complex to access the correct water usage for each of the product. Hence, this details has not been provided.			
(Energy intensity (optional) – the relevant metric may be selected by the entity)			

Note: * For India PPP conversion factor is 20.34 & 20.66 for the year 2026 and 2025 respectively as per Implied PPP conversion rate available at <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>

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. Virendra G. Bhatt has carried out an independent assurance of the Business Responsibility and Sustainability Report (BRSR) for FY 2025-26. For the complete assurance statement, refer to the Independent Assurance Statement annexed below.

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)**

Yes

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.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

The Vapi location factory addressed as 254/261/268, village-Balitha, Box no 43, Vapi 396191 has been identified as designated consumer under the PAT scheme. Its registration number under the Gujarat state is TXT0005GJ. The base line target for energy consumption level was set at 1.6237 MTOE/MT in the year 2021-2022. In the reporting year i.e. 2025-2026, our energy consumption level achieved is 1.5375 MTOE/MT.

The Silvassa location factory addressed as 412, village-Sayli Silvassa, Dadra & Nagar Haveli 396233 has been identified as designated consumer under the PAT scheme. Its registration number under the Gujarat state is TXT0164DN. The base line target for energy consumption level was set at 0.6624 MTOE/MT in the year 2021-2022. In the reporting year i.e. 2025-2026, our energy consumption level achieved is 0.79 MTOE/MT.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)			
(i) Surface water	Kilolitres	24,32,735	13,91,670
(ii) Groundwater	Kilolitres	58,695	1,59,138
(iii) Third party water	Kilolitres	56,419	53,696
(iv) Seawater / desalinated water	Kilolitres	0	0
(v) Others	Kilolitres	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	Kilolitres	25,47,849	16,04,504
Total volume of water consumption (in kilolitres)	Kilolitres	18,85,408	11,87,333
Water intensity per rupee of turnover (Water consumed / turnover)	litres / per rupee	0.053	0.033
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	Litres /ppp rupees	1.09	0.69
(Total water consumption / Revenue from operations adjusted for PPP)			
Water intensity in terms of physical Output			
The Company has multiple physical products, manufactured using multiple facilities and within the facilities, there are separate production routes, making it very complex to access the correct water usage for each of the product. Hence, this detail has not been provided.			
Water intensity (optional) – the relevant metric may be selected by the Entity			

Note: * For India PPP conversion factor is 20.34 & 20.66 for the year 2026 and 2025 respectively as per Implied PPP conversion rate available at <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>

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. Virendra G. Bhatt has carried out an independent assurance of the Business Responsibility and Sustainability Report (BRSR) for FY 2025-26. For the complete assurance statement, refer to the Independent Assurance Statement annexed below.

4. Provide the following details related to water discharged:

Parameter	Unit	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)			
(i) To Surface water			
- No treatment	Kilolitres	0.00	0.00
- With treatment – please specify level of treatment	Kilolitres	2,15,468.00	1,99,627.00
(ii) To Groundwater			
- No treatment	Kilolitres	0.00	0.00
- With treatment – please specify level of treatment	Kilolitres	0.00	0.00
(iii) To Seawater			
- No treatment	Kilolitres	0.00	0.00
- With treatment – please specify level of treatment	Kilolitres	4,33,080	10,04,656.00
(iv) Sent to third-parties			
- No treatment	Kilolitres	0.00	0.00
- With treatment – please specify level of treatment	Kilolitres	0.00	0.00
(vi) Others			
- No treatment	Kilolitres	0.00	0.00
- With treatment – please specify level of treatment	Kilolitres	0.00	0.00
Total water discharges (in kilolitres)		6,48,548	12,04,283.00

Note: *For India PPP conversion factor is 20.34 & 20.66 for the year 2026 and 2025 respectively as per Implied PPP conversion rate available at <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>

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. Virendra G. Bhatt has carried out an independent assurance of the Business Responsibility and Sustainability Report (BRSR) for FY 2025-26. For the complete assurance statement, refer to the Independent Assurance Statement annexed below.

5. Has the entity implemented a mechanism for Zero Liquid Discharge?

NO

If yes, provide details of its coverage and implementation.

Facility does not have Zero Liquid Discharge.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Nox	MT	0.95	0.95
Sox	MT	0.81	0.81
Particulate matter (PM)	MT	2.35	2.35
Persistent organic pollutants (POP)	-	0	0
Volatile organic compounds (VOC)	-	0	0
Hazardous air pollutants (HAP)	-	0	0
Others - please specify	-	-	-

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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. Virendra G. Bhatt has carried out an independent assurance of the Business Responsibility and Sustainability Report (BRSR) for FY 2025-26. For the complete assurance statement, refer to the Independent Assurance Statement annexed below.

Third party testing agencies

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	9,51,269.80	9,69,200.00
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	0.00	0.00
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)	tCO ₂ e/ Crore ₹	269.84	273.01
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 ₂ e / ₹ / Crore	5,488.56	5,640.47
Total Scope 1 and Scope 2 emission intensity in terms of physical output The Company has multiple physical products, manufactured using multiple facilities and within the facilities, there are separate production routes, making it very complex to access the correct emissions for each of the product. Hence, this details has not been provided.			
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: * For India PPP conversion factor is 20.34 & 20.66 for the year 2026 and 2025 respectively as per Implied PPP conversion rate available at <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>

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. Virendra G. Bhatt has carried out an independent assurance of the Business Responsibility and Sustainability Report (BRSR) for FY 2025-26. For the complete assurance statement, refer to the Independent Assurance Statement annexed below.

8. Does the entity have any project related to reducing Green House Gas emission?

If yes, then provide details.

Fuel substitutions in our boilers from coal to biomass. 2. Project on solar energy at the plant. 3. Energy reduction programs within the plant. 4. Waste reduction programs

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)			
Plastic waste (A)	metric tonnes	116.57	348.91
E-waste (B)	metric tonnes	10.83	4.68
Bio-medical waste (C)	metric tonnes	0.01	0.01
Construction and demolition waste (D)	metric tonnes	6.70	11.20
Battery waste (E)	metric tonnes	14.85	10.65
Radioactive waste (F)	metric tonnes	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	metric tonnes	12,234.47	7,665.07
Other Non-hazardous waste generated (H) . Please specify, if any. (Break- up by composition i.e. by materials relevant to the sector)	metric tonnes	3,452.65	6,264.50
Total (A+B + C + D + E + F + G + H)	metric tonnes	15,836.08	14,305.02
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	metric tonnes	4.49	4.02
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	metric tonnes	91.37	90.10
Waste intensity in terms of physical output			
The Company has multiple physical products, manufactured using multiple facilities and within the facilities, there are separate production routes, making it very complex to access the correct emissions for each of the product. Hence, this details has not been provided.			
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	metric tonnes	14,585	11,185
(ii) Re-used	metric tonnes	0	0
(iii) Other recovery operations	metric tonnes	0	0
Total	metric tonnes	14,585	11,185
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)			
Category of waste			
(i) Incineration	metric tonnes	0	0
(ii) Landfilling	metric tonnes	15	37
(iii) Other disposal operations	metric tonnes	0	0
Total	metric tonnes	15	37

Note: *For India PPP conversion factor is 20.34 & 20.66 for the year 2026 and 2025 respectively as per Implied PPP conversion rate available at <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND>

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. Virendra G. Bhatt has carried out an independent assurance of the Business Responsibility and Sustainability Report (BRSR) for FY 2025-26. For the complete assurance statement, refer to the Independent Assurance Statement annexed below.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

- 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.**

We use ZDHC level 3 approved chemicals only. We seek declarations and ECO passport certifications from our suppliers for the conformity. We have adopted practices of keeping our empty chemical drums at designated and well sheltered places. We have a defined procedure for handling, storage, segregation and disposal of our hazardous and toxic chemicals. Unused and old chemicals are either disposed through proper treatment at ETP or returned back to supplier. We also engage in chemical substitution to replace use of hazardous chemicals with better ZDHC level 3 chemicals.

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

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

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

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
No Projects are executed in the current year					

- 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).**

Yes

If not, provide details of all such non-compliances, in the following format:

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
Not Applicable				

PRINCIPLE 7

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

Essential Indicators

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

Nil

- 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)
--------	---	--

Not Applicable

2. **Provide details of corrective action taken or underway on any 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 order has been received by the Company from any regulatory authorities.		

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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.

The Company has not undertaken any projects during the year requiring SIA.

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
Not Applicable					

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

The Company has not undertaken any projects during the year requiring R&R.

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 INR)
Not Applicable						

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

The company is committed to addressing the grievances of our customers, supply chain vendors, investors, shareholders and community in general, in a timely, transparent, and fair manner and has a robust redressal mechanism in place. Stakeholders can communicate their grievances to email ids as specified in the Policy stating the purpose and the content of the grievances. The Policy also stipulates an escalation matrix. Please refer following weblink for policy:

<https://www.alokind.com/assets/pdf/investor-relations/policies/brsr/grievance-redressal-policy.pdf>

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	15.95%	17.94 %
Directly from within India	89.55%	90.99 %

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

(₹ in crore)

Sr. No.	Location	FY 2025-26	FY 2024-25
1.	Rural		
i)	Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	382.27	374.29
ii)	Total Wage Cost	567.46	573.34
iii)	% of Job creation in Urban areas	67.37%	65.28%
2.	Semi-Urban		
i)	Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	Nil	Nil
ii)	Total Wage Cost	Nil	Nil
iii)	% of Job creation in Urban areas	Nil	Nil
3.	Urban		
i)	Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	130.76	143.15
ii)	Total Wage Cost	567.46	573.34
iii)	% of Job creation in Urban areas	23.04%	24.97%
4.	Metropolitan		
i)	Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	54.43	55.89
ii)	Total Wage Cost	567.46	573.34
iii)	% of Job creation in Urban areas	9.59%	9.75%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

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.

Customer complaints in general are handled through the local managers of the Company. In case of any complaint, the customer intimates the Company which is thereafter resolved.

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

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

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

	FY 2025-26 (Current Financial year)		Remarks	FY 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	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	0	0	-	0	0	-

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

	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No)

Yes.

If available, provide a web-link of the policy.

Our Company takes cybersecurity and data privacy seriously, and we have implemented a robust policy to ensure the protection of sensitive data. We continuously assess our cybersecurity risks and update our policies to stay ahead of evolving threats. Our commitment to cybersecurity and data privacy ensures that our customers can trust us with their sensitive information. The policy can be accessed at following weblink: <https://www.alokind.com/assets/pdf/investor-relations/policies/brsr/information-technology-policy.pdf>

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

Not Applicable

7. **Provide the following information relating to data breaches:**

- a. **Number of instances of data breaches**

Nil

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

Nil

- c. **Impact, if any, of the data breaches**

NA

INDEPENDENT ASSURANCE STATEMENT

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN ALOK INDUSTRIES LIMITED BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

To the Board of Directors of Alok Industries Limited

1. Introduction

I have undertaken to perform a reasonable assurance engagement for **Alok Industries Limited** (the "Company") vide engagement letter dated April 1, 2026, in respect of the agreed Sustainability Information (the "Identified Sustainability Information") included in the Business Responsibility & Sustainability Report (the "BRSR" or the "Report") of the Company for the year ended March 31, 2026.

2. Identified Sustainability Information

My scope of reasonable assurance consists of the Sustainability Information listed in Appendix I to this report. The reporting boundary of the Report is as disclosed in Section A of the BRSR.

3. Criteria

The Criteria used by the Company to prepare the Identified Sustainability Information is as under:

- Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;
- Business Responsibility and Sustainability Reporting Requirements for listed entities as per SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 (the "SEBI Master Circular");
- SEBI Press Release PR No.36/2024 dated December 18, 2024;
- Industry Standards on Reporting of BRSR Core as per SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024; and
- SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated March 28, 2025.

4. Management's Responsibility

The Company's management is responsible for selecting or establishing suitable criteria for preparing

the Sustainability Information, including the reporting boundary of the Report, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information. Management is also responsible for the identification of key aspects, engagement with stakeholders, content, preparation, and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes the design, implementation, and maintenance of internal controls relevant to the preparation of the Report and the measurement of the Identified Sustainability Information, ensuring it is free from material misstatement, whether due to fraud or error.

5. Inherent Limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measurement techniques and can affect comparability between companies. Furthermore, the quantification of specific environmental metrics, including Scope 1 and Scope 2 GHG emissions and water consumption and discharge levels, was performed entirely by the Company's management. Management is solely responsible for the selection of methodologies, estimation models, and emission factors used in these calculations. My assurance procedures regarding these technical metrics were limited to reconciling the reported figures with the underlying consumption records provided by the Company.

6. My Independence and Quality Control

I have maintained my independence and confirm that a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

7. Our Responsibility

My responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information listed in Appendix-I based on the procedures I have

performed and evidence I have obtained. As part of reasonable assurance engagements, I exercise professional judgement and maintain professional scepticism throughout the engagement.

8. Reasonable Assurance Procedures

A reasonable assurance engagement involves identifying and assessing the risks of material misstatement, responding to those risks, and obtaining evidence. The procedures I performed were based on my professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures, and agreeing or reconciling with underlying records.

The Assurance procedure are performed at corporate level for manufacturing plants located at Vapi and Silvassa.

Given the circumstances of the engagement, in performing the procedures listed above, I:

- i. Obtained an understanding of the Identified Sustainability Information and related disclosures;
- ii. Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;
- iii. Made inquiries of the Company's Management, including the sustainability team, compliance team, human resource team amongst others, and those with the responsibility for preparation of the Report;
- iv. Obtained an understanding and performed an evaluation of the design of the key systems, processes, and controls for recording, processing, and reporting on the Identified Sustainability Information at the corporate office and at other project locations/offices on a sample basis. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information;

- v. Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing, and extent of further procedures;
- vi. Traced the raw energy and fuel consumption data used for GHG reporting back to the underlying consumption records and utility bills on a sample basis;
- vii. Tested the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis; and
- viii. Tested the consolidation for project locations/offices on a sample basis and corporate office under the reporting boundary for ensuring the completeness of data being reported.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my reasonable assurance opinion.

9. Exclusions

My assurance scope excludes the following and therefore I do not express an opinion on:

- Operations of the Company other than the Boundary mentioned in the Identified Sustainability Information listed in Appendix I.
- Aspects of the Report and data other than the Identified Sustainability Information.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

10. Other Information

I have read the other information within the BRSR to consider whether it is materially inconsistent with the Identified Sustainability Information. I have nothing to report in this regard.

11. Reasonable Assurance Opinion

Based on the procedures I have performed and the evidence I have obtained, the Identified Sustainability Information listed in Appendix I for the year ended March 31, 2026 is prepared, in all material respects, in accordance with the Criteria.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

12. Restriction on Use

My Reasonable Assurance Report has been prepared and addressed to the Board of Directors of the Company solely to assist the Company in reporting on its sustainability performance. My reasonable assurance report should not be used for any other purpose or by any person other than the addressees of my report. I neither accept nor assume any duty of care or liability for any other purposes or to any other party to whom my report is shown or into whose hands the report may come without my consent in writing.

Virendra G. Bhatt

Practicing Company Secretary

ACS No.: 1157 / COP No.: 124

Peer Review Cert. No.: 6489/2025

Date: 16th April, 2026

Place: Mumbai

UDIN: A001157H000114369

APPENDIX I

Identified Sustainability Information subject to Reasonable Assurance

Part A-BRSR Core Indicators

Section C - Principle (P) - Essential Indicator (E)			
Sr. No.	Standard Reference	Description of Indicator	Boundary for Assurance (Refer notes)
1	P-1 [E]-8	Number of days of accounts payables [(Accounts payable * 365) / Cost of goods/ services procured].	Note 1
2	P-1 [E]-9	Open-ness of business: Details of concentration of purchases and sales with trading houses, dealers, and related parties alongwith loans and advances and investments, with related parties.	Note 1
3	P-3 [E]-1(c)	Spending on measures towards well-being of employees and workers (including permanent and other than permanent).	Note 1
4	P-3 [E]-11	Details of safety related incidents: <ul style="list-style-type: none"> Lost Time Injury Frequency Rate (LTIFR) (per one-million-person hours worked) (employees and workers) Total recordable work-related injuries (LTI) (employees and workers) Number of fatalities (employees and workers) High consequence work-related injury or ill-health (excluding fatalities) (employees and workers) 	Note 2
5	P-5 [E]-3(b)	Gross wages paid to females as % of total wages paid by the entity.	Note 1
6	P-5 [E]-7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013: <ul style="list-style-type: none"> Total Complaints on Sexual Harassment (POSH) reported Complaints on POSH as a % of female employees / workers Complaints on POSH upheld 	Note 1
7	P-6 [E]-1	Details of total energy consumption (in Joules or multiples) and energy intensity: <ul style="list-style-type: none"> Total Energy consumed Total energy consumed from renewable sources (% of energy consumed from renewable sources) Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) 	Note 2

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Section C - Principle (P) - Essential Indicator (E)			
Sr. No.	Standard Reference	Description of Indicator	Boundary for Assurance (Refer notes)
8	P-6 [E]-3	<p>Disclosures related to water withdrawal and consumption:</p> <p>Water withdrawal by source (in kilolitres)</p> <ol style="list-style-type: none"> i. Surface water, ii. Groundwater, iii. Third-Party Water, iv. Seawater/desalinated water, v. Others <p>Total volume water consumption (in kilolitres)</p> <ul style="list-style-type: none"> • Water intensity per rupee of turnover (Total water consumption / Revenue from operations) • Water intensity per rupee of turnover adjusted for PPP (Total water consumption / Revenue from operations adjusted for PPP) 	Note 2
9	P-6 [E]-4	Water Discharge by destination and level of treatment (in kilolitres).	Note 2
10	P-6 [E]-7	<p>Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity:</p> <ul style="list-style-type: none"> • Total Scope 1 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) • Total Scope 2 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) • Total Scope 1 and Scope 2 emission intensity per rupee of turnover • Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) 	Note 2
11	P-6 [E]-9	<p>Details related to waste management by the entity:</p> <ul style="list-style-type: none"> • Total waste generated (in metric tonnes) • Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) • Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) • For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) • For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) 	Note 2
12	P-8 [E]-4	<p>Percentage of input material (inputs to total inputs by value) sourced from suppliers:</p> <ul style="list-style-type: none"> • Directly sourced from MSMEs/small producers • Directly from within India 	Note 1

Section C - Principle (P) - Essential Indicator (E)

Sr. No.	Standard Reference	Description of Indicator	Boundary for Assurance (Refer notes)
13	P-8 [E]-5	Job creation in smaller towns: Wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis), as % of total wage cost.	Note 1
14	P-9 [E]-7	Information relating to data breaches: <ul style="list-style-type: none"> • Number of instances of data breaches • Percentage of data breaches involving personally identifiable information of customers • Impact, if any, of the data breaches 	Note 1

Notes:

1. All business segments and operations of the Company.
2. The Company's reporting boundary for environment and safety indicators, and for Energy and GHG indicators, includes its plants located at Vapi and Silvassa in India.

Part B-BRSR Indicators (other than BRSR core)**Section A**

Sr. No.	Standard Reference	Description of Indicator	Boundary for Assurance (Refer notes)
1	Question 20	Details as at the end of Financial Year: <ul style="list-style-type: none"> a) Employees and workers (including differently abled) (Permanent and other than permanent) b) Differently abled employees and workers) (Permanent and other than permanent) 	Note 1
2	Question 21	Participation/inclusion/representation of women	Note 1
3	Question 22	Turnover rate for permanent employees and workers	Note 1

Section C - Principle (P) - Essential Indicator (E) / (Leadership Indicator [L])

Sr. No.	Standard Reference	Description of Indicator	Boundary for Assurance (Refer notes)
1	P-1 [E]-1	Percentage coverage by training and awareness programmes on any of the principles during the Financial Year	Note 1
2	P-3 [E]-1(a)(b)	Details of measures for the well-being of employees and workers: <ul style="list-style-type: none"> - Health insurance - Accident insurance - Maternity benefits - Paternity benefits - Day care Facilities 	Note 1

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Section C - Principle (P) - Essential Indicator [E] / (Leadership Indicator [L])			
Sr. No.	Standard Reference	Description of Indicator	Boundary for Assurance (Refer notes)
3	P-3 [E]-2	Details of retirement benefits: - Provident Fund - Gratuity - ESI and others	Note 1
4	P-3 [E]-5	Return to work and retention rates of permanent employees and workers that took parental leave.	Note 1
5	P-3 [E]-8	Details of training given to employees on health and safety measures and skill upgradation	Note 1
6	P-3 [L]-3	Number of employees/workers having suffered high consequences work related injury/fatalities who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	Note 2
7	P-5 [E]-1	Employees and workers who have been provided training on human rights issues and policies of the entity of employees and workers	Note 1
8	P-5 [E]-3(a)	Details of median remuneration/salary/wages	Note 1
9	P-6 [E]-6	Air emission other than GHG emission by entity: NO _x , SO _x , particulate matter, persistent organic pollutants, volatile organic compounds, hazardous air pollutants, Others	Note 2
10	P-6 [L]-1	Water withdrawal, consumption and discharge in areas of water stress (in kilolitres)	Note 2
11	P-9 [E]-2	Turnover of products and services as a percentage of turnover from all products/ services that carry information about: - environmental and social parameters relevant to the product - safe and responsible usage - recycling and/safe disposal	Note 2

Notes:

1. All business segments and operations of the Company.
2. The Company's reporting boundary for environment and safety indicators, and for Energy and GHG indicators, includes its plants located at Vapi and Silvassa in India.

Virendra G. Bhatt

Practicing Company Secretary

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