BOROSIL®

Borosil Limited
CIN : L36100MH2010PLC292722
Registered & Corporate Office :
1101, Crescenzo, G-Block, Opp. MCA Club, Bandra Kurla Complex,
Bandra (E), Mumbai - 400 051, India.
T +91 22 6740 6300
F +91 22 6740 6514
E borosil@borosil.com
W www.borosil.com

August 31, 2026

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001 **Scrip Code: 543212**	**National Stock Exchange of India Limited** Exchange Plaza, C-1, Block - G, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051 **Symbol: BOROLTD**

Dear Sirs,

Sub: Business Responsibility and Sustainability Report for FY 2025-26

Pursuant to Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report for FY 2025-26, which forms part of the Annual Report of the Company for FY 2025-26.

You are requested to take the same on record.

Thanking you.

Thanking you.

Yours faithfully,
For **Borosil Limited**

Pradeep Joshi
Digitally signed by Pradeep Joshi
Date: 2026.08.31 15:28:51 +05'30'

Pradeep Joshi
Company Secretary & Compliance Officer
FCS – 4959

Encl: as above

Business Responsibility and Sustainability Report (BRSR)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Company	L36100MH2010PLC292722
2	Name of the Company	Borosil Limited
3	Year of Incorporation	2010
4	Registered office address	1101, Crescenzo, G-Block, Opp. MCA Club, Bandra Kurla Complex, Bandra (East), Mumbai – 400051
5	Corporate office address	1101, Crescenzo, G-Block, Opp. MCA Club, Bandra Kurla Complex, Bandra (East), Mumbai – 400051
6	E-mail	bl.secretarial@borosil.com
7	Telephone	022-6740 6300
8	Website	www.borosil.com
9	Financial year for which reporting is being done	April 01, 2025 – March 31, 2026
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited
11	Paid-up Capital	The paid-up capital as on March 31, 2026 - ₹11,95,82,129/- consisting of 11,95,82,129 fully paid-up equity shares of ₹1/- each
12	Name and contact details (telephone, email, address) of the person for BRSR Reporting	Mr. P.K. Kheruka, Chairman Email: bl.secretarial@borosil.com Tel: 022-6740 6300 Address: 1101, Crescenzo, 11th floor, G-Block, Opp. MCA Club, Bandra Kurla Complex, Bandra (East), Mumbai – 400051
13	Reporting boundary	Standalone
14	Name of assurance provider	Not Applicable
15	Type of assurance obtained	Not Applicable

II. Products/Services

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

	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Other manufacturing activities (Business activity code – C13)	50.89
2.	Trading	Trading- wholesale (Business activity code – G1)	45.57
3.	Trading	Trading- Retail (Business activity code – G2)	3.54

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	Manufacture of table or kitchen glassware including drinking glasses and other domestic glasses or crystal articles	231005	50.89%
2	Wholesale of cutlery, utensils, kitchenware and tableware of china and glassware	464903	45.57%
3	Retail sale of household utensils and cutlery, crockery, glassware, chinaware and pottery	475902	3.54%

III. Operations

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

National

Number of plants	Number of offices	Total
2	7	9

International

Number of plants	Number of offices	Total
-	-	-

19. Markets served by the entity.

a. Number of locations.

S. No.	Product/Service	Number
1	National (No. of states)	28 States 8 Union Territories
2	International (No. of countries)	47

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

The export contribution for the financial year accounted for 3.21% of the entity's total turnover.

c. A brief on types of customers.

Borosil offers a broad and versatile product portfolio that includes microwave safe and flameproof kitchenware, glass tumblers, Hydra insulated flasks and bottles, home appliances, storage solutions, stainless steel cookware, pressure cookers, and Opal dinnerware.

Our primary consumers are homemakers and young urban professionals in the mid- to upper middle income segment, typically between 25 and 45 years of age. The Hydra range, along with our thermoware bottles and lunchboxes, is designed to be gender-neutral, making it suitable for students, travelers, and working professionals alike.

We distribute our products across India through traditional crockery stores, modern retail outlets, e-commerce and quick commerce platforms, as well as our own website Borosil.

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)	699	648	93	51	7
2	Other than Permanent (E)	25	19	76	6	24
3	**Total employees (D+E)**	**724**	**667**	**92**	**57**	**8**
	WORKERS					
4	Permanent (F)	-	-	NA	-	NA
5	Other than Permanent (G)	1,162	1,150	69	512	31
6	**Total workers (F+G)**	**1,162**	**1,150**	**69**	**512**	**31**

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)	0	0	0	0	0
2	Other than Permanent (E)	0	0	0	0	0
3	**Total differently employees (D+E)**	**0**	**0**	**0**	**0**	**0**
	Differently Abled Workers					
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (G)	5	5	100	0	0
6	**Total differently abled workers (F+G)**	**5**	**5**	**100**	**0**	**0**

21. Participation/Inclusion/Representation of women.

Board of Directors		
Total (A)	No. and percentage of females	
No. (A)	No. (B)	% (B/A)
7	1	14.29

Key Management Personnel (other than Board Members)		
Total (A)	No. and percentage of females	
No. (A)	No. (B)	% (B/A)
2	-	-

22. Turnover rate for permanent employees and workers.

Category	FY 2025-26			FY 2025-26 (Turnover rate in Current Year)			FY 2024-25 (Turnover rate in Previous Year)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	14.83	30.00	15.96	16.90	17.02	16.91	15.14	17.78	15.33
Permanent workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

23. Names of holding / subsidiary / associate companies / joint ventures.

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 participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
Acalypha Realty Limited	Subsidiary	100	No
Stylenest India Limited	Subsidiary	100	No

VI. CSR details

24.

i. Whether CSR is applicable as per section 135 of the Companies Act, 2013	ii. If yes, Turnover	iii. Net worth
Yes	₹1,19,778.13 lakhs (as of March 31, 2026)	₹80,096.28 lakhs (as of March 31, 2026)

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 (NGBRC).

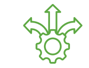
Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	-	-	-	-	-	-	-
Investors	-	-	-	-	-	-	-
Shareholders		21	1*	-	30	-	-
Employees and workers	Yes, Link to the policy: Stakeholder Engagement & Grievance Redressal Policy	3	-	Closed	-	-	-
Customers	Yes, all employees are accountable for managing relationships and meeting expectations of internal and external stakeholders within their areas of responsibility. In addition to this, concerns of our stakeholders are addressed by Designated Officers as defined in stakeholder engagement policy, Link to the policy: Stakeholder Engagement & Grievance Redressal Policy	2,15,088	-	There are no open complaints as on March 2026	1,61,671	4,850	All pending complaints were closed in April 2025
Value Chain Partners	-	-	-	-	-	-	-
Other (please specify)	-	-	-	-	-	-	-

*The Company's RTA received it on March 29, 2026, and was duly responded to and redressed on April 1, 2026.

Complaints are managed by the relevant departments within the Company. For the Consumer Products (CP) division, the Customer Experience Team handles complaints received from all channels, including Trade, B2B, and D2C. Customers can reach the service team through IVR calls, a chatbot, email, or social media. A strong online reputation management (ORM) tool helps track and respond to social media queries in real time. The tool also supports an escalation process to ensure that urgent issues are addressed quickly, and provides real-time sentiment analysis and categorization of interactions to help improve our processes and response quality.

Shareholder complaints are promptly addressed either directly by us or through our Registrar to an Issue and Share Transfer Agent. We maintain transparent communication with stakeholders and actively seek their feedback to continuously strengthen our grievance redressal system.

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

 Opportunity  Risk

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**	 	We are exposed to the physical and transitional risks associated with climate change. Rising temperatures and extreme weather events have the potential to disrupt our supply chain, affecting both the availability and cost of raw materials, which in turn impacts our production and could lead to product shortages. Additionally, stricter environmental regulations and the growing consumer demand for sustainable products require us to decarbonize our operations and transition to a low-carbon business model to maintain our competitive advantage and market share. Addressing climate change is crucial for us to mitigate financial risks and meet the evolving expectations of our investors, customers, and regulators in an increasingly climate-conscious world.	Our mitigation plan for addressing climate change involves investing in energy-efficient technologies and renewable energy sources to reduce greenhouse gas emissions from our manufacturing processes. We are committed to implementing sustainable sourcing practices to ensure the resilience of our supply chain. Additionally, we will explore the development of eco-friendly products to meet the evolving demands of our consumers. We aim to engage with stakeholders to promote climate awareness and collaborate on initiatives that focus on mitigating climate risks and transitioning towards a low-carbon, sustainable business model.	**Negative:** Climate change can lead to increased operational costs and disruptions in our supply chain, which may result in production delays, loss of market share, and decreased revenue for us. **Positive:** By adopting sustainable practices, we can enhance our brand reputation and operational efficiency. This approach may also attract environmentally conscious customers and investors. Furthermore, by developing eco-friendly products, we can open new market opportunities and drive revenue growth, ensuring long-term financial resilience and profitability for our company.
2	**Circular Economy**		The shift towards sustainable consumption and production patterns provides us with an opportunity to enhance our brand value and customer loyalty by aligning our operations with circular economy principles. By designing products for longevity, incorporating recycled materials, and embracing circularity, we can foster customer loyalty, reduce costs by optimizing resource use, and drive innovation. This approach can lead to new revenue streams and give us a distinct competitive advantage.	-	**Positive:** By embracing circularity, we have the potential to enhance our financial performance by attracting eco-conscious consumers who are willing to pay a premium, leading to increased sales and revenue. Through resource optimization, recycling, and efficient design, we can reduce production costs, thereby boosting our profit margins. Our strengthened brand image, resulting from our sustainability efforts, will help cultivate customer loyalty, driving repeat business. Furthermore, the innovation inspired by circular principles can unlock new revenue streams for us.
3	**Water and Effluent Management**		Water and effluent management are particularly crucial for us, considering the demographics of our manufacturing operations. The scarcity of water resources increases the risk of operational disruptions and potential damage to our reputation. It is vital for us to implement effective effluent treatment to prevent additional strain on the already fragile ecosystem and to ensure we comply with evolving regulations.	We are committed to mitigating these risks through a comprehensive approach. This includes implementing water conservation measures across our operations, investing in rainwater harvesting systems, exploring the use of recycled water, and adopting advanced effluent treatment technologies to minimize our environmental impact.	**Negative:** While our current wastewater recycling efforts help reduce our freshwater demand, the high costs associated with advanced treatment for industrial reuse present a financial challenge for us. Balancing our immediate operational needs with long term sustainability goals requires us to explore cost-effective solutions for managing water usage and effluents effectively.
4	**Energy Efficiency and Management**		Energy efficiency and management are central to our sustainability strategy. By optimizing energy consumption across our operations, we aim to achieve substantial cost reductions while contributing to a greener future.	-	**Positive:** By implementing a diversified energy strategy, which includes adopting renewable energy sources and energy-efficient technologies, we can achieve a dual financial advantage. This approach will enable us to save on power costs and enhance operational stability, ultimately leading to improved profitability and long-term growth for our company

Opportunity Risk

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	**GHG Management**		Managing greenhouse gas emissions is a crucial concern for us because of the inherent carbon footprint associated with our manufacturing operations, especially as we plan to expand production. Balancing our growth with efforts to reduce emissions is a significant challenge. If we fail to address emissions effectively, it could lead to reputational damage and impact on our long-term sustainability goals.	We plan to leverage innovation and collaboration to address our greenhouse gas emissions. We will implement energy-efficient technologies, work with partners to promote sustainability across the value chain and explore diversified energy sources. Regular monitoring and reporting will ensure transparency and drive continuous improvement.	**Negative:** If we fail to manage our emissions efficiently, it could negatively affect our financial performance. Additionally, any reputational damage resulting from a perceived lack of environmental responsibility might lead to decreased consumer confidence and a potential loss of market share, ultimately impacting both our revenue and profitability.
6	**Ecosystems and Biodiversity**		As a manufacturing company, we understand that our operations inherently interact with the environment. Our ongoing success is intrinsically linked to the health of the ecosystems in which we operate. Any potential degradation of these ecosystems, along with the resulting loss of biodiversity, presents a significant risk to our brand image and the resilience of our operations	We are committed to preserving the ecological balance and vitality of the environments where we conduct our business. We have established a process of ongoing evaluations to track and understand any potential impacts on the environment surrounding our plants and operational locations. This helps us identify and address any adverse effects on local ecosystems, ensuring that our activities coexist harmoniously with the environment.	**Negative:** This risk could negatively impact our profitability and overall financial performance due to potential financial penalties for non-compliance with environmental regulations. Additionally, reduced consumer trust might affect our sales, and we could face increased operational costs due to resource scarcity or the need for remediation efforts.
7	**Product Development and Innovation**		The consumer products market is transforming, and we're witnessing a shift towards non-toxic and sustainable materials. Customers are increasingly favoring premium, innovative, and aesthetically pleasing products that emphasize functionality. This trend is being driven by rising disposable incomes, evolving lifestyles, and the growth of nuclear families. By capitalizing on these trends through product development and innovation, we can enhance our brand appeal, expand our customer base, and achieve sustainable growth in the long term.	-	**Positive:** Our focus on product development and innovation can lead to significant financial gains for us. By introducing premium, innovative products, we could command higher prices, thereby increasing our revenue and profit margins. At the same time, by meeting the evolving desires of consumers, we can expand our customer base and strengthen our market presence.
8	**Sustainable Packaging**		The growing consumer preference for sustainable products and eco-friendly practices presents a valuable opportunity for us. This shift aligns with global efforts to reduce environmental impact and supports our long-term sustainability goals. Key areas where we can make a positive impact include using recyclable or biodegradable materials, reducing packaging waste, and optimizing logistics to lower carbon emissions.	-	**Positive:** By implementing sustainable packaging practices, we can reduce packaging costs while potentially increasing sales due to our enhanced brand reputation and stronger customer appeal. This approach can lead to improved profit margins and better overall financial performance for us
9	**Product Quality**		In an increasingly competitive market where consumer expectations for durability, functionality, and aesthetic appeal are constantly rising, our commitment to superior product quality presents a strategic opportunity for us. By actively incorporating feedback from our customers and stakeholders, we can continuously enhance our offerings, exceed expectations, and foster brand loyalty.	-	**Positive:** By enhancing our product quality, we can increase customer satisfaction and foster brand loyalty, which drives higher sales volumes and improves our pricing power. This translates into revenue growth, expanded profit margins, and ultimately enhanced long-term shareholder value for our company

Opportunity Risk

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)
10	**Data Privacy and Cyber Security**		In our increasingly interconnected world, where consumer data is a valuable asset, we face inherent risks related to data privacy and cybersecurity. Any breach or mishandling of sensitive customer information could lead to significant financial losses, damage to our reputation, and legal consequences. Additionally, the growing prevalence of cyberattacks constantly threatens our operational continuity and intellectual property.	We implement a robust cybersecurity framework and guidelines to protect customer data.	**Positive:** By avoiding potential financial losses from data breaches, legal penalties, and reputational damage, we can allocate our resources more efficiently towards growth initiatives and innovation. This approach results in increased profitability and long-term value for all our stakeholders.
11	**Human Rights**		Prioritizing human rights offers us a chance to enhance our brand reputation and achieve long-term sustainability. By ensuring fair labor practices and ethical sourcing, we build trust with stakeholders. This approach fosters a positive work environment, helps us attract talent, and reduces operational risks.	-	**Positive:** By fostering a motivated workforce and maintaining a positive work environment, we can enhance productivity and uphold our ethical organizational values. This approach contributes to improved operational efficiency and cost savings for us.
12	**Health, Safety and Employee Wellbeing**		Health and safety risks within our operations are a significant concern for us. Accidents and hazardous exposures can result in disruptions, increased costs, and legal challenges. If we neglect the well-being of our employees, it impacts morale, productivity, and turnover, ultimately affecting our financial performance and brand reputation.	Building a safe and healthy workplace is essential for our sustained success. We mitigate these risks through rigorous safety protocols, comprehensive employee training, and proactive health and wellness initiatives. By conducting regular safety audits and risk assessments, we can identify potential hazards and implement preventive measures. Fostering a culture of safety and well-being helps us create a more engaged and productive workforce.	**Negative:** Health and safety issues can result in increased costs for us due to accidents, compensation, and legal fees. Operational disruptions from absenteeism and low productivity can impact our output and sales. Additionally, reputational damage and difficulty in attracting talent further hinder our financial performance.
13	**Code of Conduct**		By actively promoting adherence to our code of conduct, we can strengthen our relationships with all the stakeholders. This reflects our commitment to ethical practices, transparency, and accountability, reinforcing our reputation as a trustworthy and values driven leader in the market.	-	**Positive:** We recognize the strong correlation between ethical practices and performance. By adhering to our code of conduct, we can improve our company's ESG ratings, potentially attracting investment from socially responsible funds. Increased trust enhances our relationships with stakeholders, leading to operational efficiencies and opportunities for market expansion.
14	**Labor Management**		Labor management issues present a significant risk for us. Disputes, strikes, or high turnover rates can disrupt our operations, resulting in production delays, increased costs, and potential harm to our brand reputation. Maintaining a skilled and motivated workforce is essential for our continued success, and any labor-related challenges can directly affect our financial performance.	We mitigate labor management risks by fostering a positive work environment, encouraging open communication, and offering competitive compensation and benefits packages. We invest in the development and training of our employees and workers to enhance their skills and job satisfaction.	**Negative:** We face challenges in labor management that could negatively impact our financial performance. Events like strikes or high employee turnover may lead to decreased productivity, increased operational expenses, and potential legal liabilities. These issues could affect our sales and reduce investor confidence, further jeopardizing our financial stability.

Opportunity Risk

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)
15	**Diversity, Equity and Inclusion**		A homogeneous workforce can hinder our innovation and growth, limiting our ability to adapt to changing market trends. It can also make it challenging for us to attract and retain top talent, resulting in a less skilled and disengaged workforce.	-	**Positive:** Our strong commitment to Diversity, Equity, and Inclusion (DE&I) can positively impact our financial performance. By fostering a diverse and inclusive workplace, we can attract and retain top talent, leading to increased innovation and productivity.
16	**Talent Development, Attraction, Engagement and Retention**		In the competitive landscape of our industry, we face a significant risk in managing talent. Our ability to attract, develop, engage, and retain skilled employees is crucial for maintaining a competitive edge. If we fail to do so, we could end up with a less capable workforce, which would hinder our innovation, productivity, and overall business growth. To ensure our continued success, we must prioritize talent management strategies to build a skilled and engaged workforce capable of driving us forward.	We mitigate these risks through a multifaceted approach. This includes offering competitive salaries and benefits packages, implementing robust employee development and training programs, and fostering a positive and inclusive work culture. Additionally, we prioritize transparent communication and recognition programs to enhance employee engagement and retention.	**Positive:** Our effective talent management directly contributes to our financial success. With a skilled and engaged workforce, we experience increased productivity, innovation, and improved customer satisfaction. These factors help drive improvements in our top line and bottom line.
17	**Customer Relations**		Customer relations are paramount for us as they align with our vision of becoming the most customer-centric company in the world. By nurturing positive connections with our customers through exceptional service and personalized experiences, we create powerful opportunities. This approach fosters brand loyalty, encourages repeat business, and generates positive word-of-mouth.	-	**Positive:** Our strong customer relations directly contribute to our financial success. By fostering increased brand loyalty and encouraging repeat business, we drive revenue growth and expand our market share. Positive word-of-mouth recommendations serve as organic marketing for us, effectively reducing our customer acquisition costs.
18	**Regulatory Issues and Compliance**		We recognize that operating within legal and regulatory frameworks is not just an obligation for us, but a cornerstone of our business strategy. By upholding these standards, we safeguard our financial stability and ensure uninterrupted operations. Prioritizing compliance allows us to build credibility with stakeholders, protect our brand reputation, and demonstrate our commitment to responsible business practices.	We mitigate regulatory and compliance risks through a robust compliance program. This involves quarterly updates in the system and conducting regular internal audits, providing comprehensive employee training on relevant laws and regulations, and proactively engaging with regulatory bodies. We have established communication channels that allow for the reporting of potential compliance concerns, ensuring swift and effective corrective action.	**Negative:** Non-compliance with regulations can significantly affect our financial health. We could face substantial fines and penalties, engage in expensive legal disputes, and experience production disruptions that result in lost revenue. Furthermore, damage to our reputation may diminish consumer trust and investor confidence, ultimately impeding our growth and profitability.
19	**Supply Chain Management**		The effective management of our supply chain is crucial for us to mitigate risks related to raw material costs and availability, supplier reliability, and logistics efficiency. We must actively address product quality, workplace safety, environmental impacts, and social issues like human rights and fair compensation within our supply chain.	We mitigate supply chain risks by diversifying our suppliers and reducing our reliance on imports. By strengthening our supplier relationships and establishing contingency plans, we can better manage disruptions. We enforce strict quality control, workplace safety, and compliance with environmental and social standards. Through regular audits and continuous monitoring, we ensure adherence to these measures.	Negative: Interruptions or disruptions in our supply chain can lead to production delays and increased operational costs, which may directly negatively impact our financial performance

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

1 Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable

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

3 Businesses should respect and promote the well-being of all employees, including those in their value chains

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

5 Businesses should respect and promote human rights

6 Businesses should respect and make efforts to protect and restore the environment

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

8 Businesses should promote inclusive growth and equitable development

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

1. Policy and Management processes.

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1 (a)	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1 (b)	Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1 (c)	Web Link of the Policies, if available	1. Code of Business Ethics 2. Code of Conduct for the Board of Directors and Senior Management 3. Whistle Blower Policy 4. Environment, Health and Safety Policy 5. ESG Policy 6. Employee Welfare Policy 7. Prevention of Sexual Harassment Policy 8. Stakeholder Engagement and Grievance Redressal Policy 9. Policy on Grievance Redressal 10. CSR Policy 11. Human Rights Policy 12. Responsible Marketing Policy 13. Policy Relating to Appointment and Remuneration for Directors and Key Managerial Personnel 14. Sustainable Supply Chain Policy 15. Anti-Bribery and Anti-Corruption Policy 16. Equal Opportunity Policy 17. Board Diversity Policy 18. Data Privacy Policy								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
3	**Do the enlisted policies extend to your value chain partners? (Yes/No)**	Yes, we expect our value chain partners to adhere to the following policies in all their dealings: • Code of Conduct • Whistle Blower Policy • Environment, Health and Safety Policy • ESG Policy • Prevention of Sexual Harassment Policy • Human Rights Policy • Responsible Marketing Policy • Sustainable Supply Chain Policy • Anti-Bribery and Anti-Corruption Policy • Equal Opportunity Policy • Data Privacy Policy • Stakeholder Engagement and Grievance Redressal Policy								
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.**	P3 • SA 8000:2014 (Social Accountability) Certified • Saber Certification for entry of consumer goods to the Saudi market P6 • Silver medal in India Green Manufacturing challenge FY 2020-21 recognized by International Research Institute of Manufacturing P8 • National Award for Manufacturing competitiveness FY 2023-24 recognized by International Research Institute of Manufacturing P9 • ISO 9001-2015 Quality Management System (QMS) certified								
5	**Specific commitments, goals and targets set by the entity with defined timelines, if any.**	**Environment:** • Carbon neutral (operational sites) by 2040 • Increase water recycling to 11% over FY22-23 baseline by FY25-26 • Targets being set for additional furnaces **Governance:** • Create module for Code of Conduct adherence • Establish Ombudsman Office covering suppliers & customers								

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6	**Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.**	**Environment:** - Year-on-year energy consumption declined by 32.67% in FY 2026. - Year-on-year water consumption declined by 8.57% in FY 2026. - A year-on-year reduction of 13.8% in waste generation was recorded in FY 2026 **Social:** - Achieved a gender diversity of 23.85% for FY 2025-26 including permanent and contractual staff **Governance:** - Zero instances of data breaches								

Governance, leadership, and oversight

7 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure).

At Borosil Limited, we take pride in being more than a glassware manufacturer, we are a brand that has made glass an essential part of everyday life. With decades of excellence, we have emerged as a leader in the industry, driven by innovation, quality, and a strong commitment to sustainability.

Glass, the core of our business, is inherently sustainable, recyclable and made from abundant natural resources. We continue to invest in energy-efficient technologies, sustainable packaging, and responsible sourcing, reinforcing our commitment to reducing our environmental impact.

Our journey toward carbon neutrality is ambitious, and while it presents challenges, we are advancing with determination through innovation and collaboration. ESG remains central to our philosophy, guiding our efforts to build an inclusive workplace, uphold ethical practices, and create lasting value for society.

Through initiatives in education, healthcare, environmental sustainability, and community development, we are proud to make a meaningful difference. Anchored in strong governance and a clear purpose, Borosil remains committed to excellence, shaping a more sustainable future while continuing to set industry benchmarks with confidence.

8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

The Company's corporate policies, including its Business Responsibility (BR) Policies, are embedded in its business processes and operational practices and are implemented by management at all levels. The overall responsibility for ensuring the effective implementation and adherence to these policies rests with our Chairman, Mr. P. K. Kheruka, who provides leadership and oversight to ensure alignment with the Company's values and long-term objectives.

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.

The CSR Committee of the Board provides oversight and guidance on the Company's sustainability initiatives. It reviews key sustainability priorities aimed at creating long-term environmental and social value while supporting the Company's business objectives.

10 Details of Review of NGRBCs by the Company.

Subject for Review	a. Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
1 Performance against above policies and follow up action	All the NGRBC policies are reviewed by the Managing Director/CSR Committee/ Board.								
2 Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company ensures compliance with statutory requirement through a structured and technology-enabled approach. The Company uses the Compliance Tool to systematically track and monitor adherence to applicable legal and regulatory obligations. The Tool maps each compliance requirement to designated process owners, who receive automated reminders to take timely action. The process owners are responsible for updating the status of their respective tasks, uploading supporting documents where required, and marking them as completed before the respective legal due dates. Upon completion of all applicable compliances for the relevant reporting period, the Tool generates an automated Compliance Certificate, which is placed before the Board of Directors for noting and record. This mechanism ensures timely monitoring, enhanced transparency, and strong governance across all compliance-related activities.								

Subject for Review	b. Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
1 Performance against above policies and follow up action	The policies are reviewed from time to time, as may be required.								
2 Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The policies are reviewed from time to time, as may be required.								

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

P1	P2	P3	P4	P5	P6	P7	P8	P9
No. However, all policies undergo regular internal evaluation and periodic reviews to ensure their continued effectiveness.								

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

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

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

Principle 1: Business should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and Accountable.

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

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	2	Overview of the Company's business model, operations, industry landscape, strategic priorities, financial performance, budgeting, and key operational developments, along with updates on cybersecurity, emerging business and technology risks, evolving industry and market dynamics, and regulatory developments.	57.14
Key Managerial Personnel	3	AI Advantage for Commercial Team, Business Intelligence Foundations Power Query & Power Pivot, Borosil Essentials	66.67
Employees other than BoD and KMPs	41	IIM Ahmedabad – Senior Management Programme (Blended Learning), 3TP : Senior Leaders Programme, Chief Financial Officer Programme, AI Advantage for Commercial Team, Business Intelligence Foundations Power Query & Power Pivot, Interpersonal Skills - Building Bonds, Presentation Skills with AI, Rise like a Woman, Customer Centricity & Communication Skills, Statutory Compliance & Labour Laws, Borosil Essentials, Efficiency in Excel with AI, Effective Presentation Skills With AI, Interactive Webinar on Decoding the Labour Codes, Digital Personal Data Protection Act (DPDPA) 2023	68.56
Workers	18	Borosil HR Policy, Borosil Values, Code of Conduct, Human Rights, Ethics Helpline and Whistle Blower, POSH , Human Rights	49.88

2. **Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by its directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions in FY 2024-25.**

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	Nil				
Settlement					
Compounding fee					

Non- Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil			
Punishment				

3. **Of the instances disclosed in Question 2 above, details of the Appeal / Revision preferred in cases where monetary or nonmonetary action has been appealed.**

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

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

Yes, we strictly enforce a zero-tolerance approach to any form of bribery or corruption through our Anti-Bribery and Anti-Corruption Policy. This Policy provides clear guidance on recognizing and addressing these issues, ensuring that we conduct ourselves with professionalism, fairness, and the utmost integrity in all business dealings. It also details our stance on facilitation payments, gifts, political contributions, and related matters. The full Policy can be accessed on our website at Anti-Bribery and Anti-Corruption Policy.

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

S. No.	Segment	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
1	Directors	Nil	Nil
2	KMPs	Nil	Nil
3	Employees	Nil	Nil
4	Workers	Nil	Nil

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

S. No.	Segment	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
1	Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	Nil
2	Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	Nil	Nil

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 (Current Financial Year)				FY 2024-25 (Previous Financial Year)
	28.60	Number of days of accounts payables	32.14	

9. Open-ness of business.

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

Parameter		Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a.	Purchases from trading houses as % of total purchases	-	-
	b.	Number of trading houses where purchases are made from	-	-
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a.	Sales to dealers / distributors as % of total sales	-	-
	b.	Number of dealers / distributors to whom sales are made	-	-
	c.	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	-	-
Share of RPTs in	a.	Purchases (Purchases with related parties / Total Purchases)	10.06%	9.32%
	b.	Sales (Sales to related parties / Total Sales)	0.01%	0.04%
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	30.27%	-
	d.	Investments (Investments in related parties / Total Investments made)	0.66%	0.11%

The Company is selling its various products through multiple channels which includes a mix of direct selling as well as through various intermediaries. We are in process of identifying and appropriately categorizing these intermediaries and shall disclose these details in the following years.

LEADERSHIP INDICATORS

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
We are in process of streamlining the delivery of ESG awareness programs for our value chain partners.		

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

Yes. The Company has established formal governance mechanisms to identify, prevent, and manage conflicts of interest. These include, inter alia, the Code of Conduct for Directors and Senior Management and the Policy on Related Party Transactions.

All Directors are required to disclose their interests, including directorships, shareholdings, committee memberships, and interests in any entity, partnership firm, or body corporate. In cases where a proposed transaction or arrangement involves any such interested parties, only the disinterested members of the Committee/Board, as the case may be, are entitled to participate in the deliberation and voting process, while the concerned Member(s)/Director(s) abstain from participating in the discussion and voting on the matter.

Further, all related party transactions are subject to prior review and approval by the Independent Directors forming part of the Audit Committee, thereby ensuring adherence to applicable legal and governance standards.

Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe

ESSENTIAL INDICATORS

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year	Details of improvements in environmental and social impacts
R&D	100.00%	100.00%	To expand its product portfolio, Borosil has developed a novel food safe coating for opal and borosilicate glassware. The formulation enhances durability, chemical resistance, and regulatory compliance, advancing the performance of food safe glass coatings. Applied through spray coating and cured using a tempering based process, it delivers strong adhesion, improved mechanical strength, and enhanced chemical resistance while preserving the glassware's quality and premium appearance. Through advanced surface treatment technologies, Borosil continues to strengthen its sustainable manufacturing practices. This coating composition combines environmental responsibility with commercial value, demonstrating how innovation, efficiency, and sustainability can come together to set new benchmarks for the glass industry.
Capex	0.07%	20.44%	To support effective wastewater treatment, we deployed an advanced Effluent Treatment Plant (ETP) that optimizes waste management processes.

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

The organization has established structured procedures for sustainable sourcing, underpinned by a commitment to embedding sustainability across its supply chain. The sourcing policy is founded on the principles of ethics, transparency, and governance, prescribing stringent standards pertaining to environmental stewardship, occupational health and safety, and ethical conduct. Suppliers are required to adhere to the organization's Supplier Code of Conduct, which advocates for sustainable practices across all facets of operations.

To ensure responsible sourcing of raw materials, imports are conducted exclusively through registered vendors, with rigorous inspection protocols enforced at both the point of dispatch and receipt at the plant. To reduce import dependence, a local procurement supply chain has been developed, prioritizing raw materials from Indian manufacturers, supported by stringent contracts and quality inspections to maintain requisite product standards. Transportation logistics are further optimized through effective inventory management and preferential procurement practices to minimize the overall transportation footprint.

Contractual obligations and Codes of Conduct are enforced to prohibit child labor, forced labor, and all other forms of human rights violations within the supply chain, in alignment with Borosil Limited's Supplier Code of Conduct, which is premised on environmental, social, and ethical guidelines. For more details, please refer to our Sustainable Supply Chain Policy.

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

During FY 2025-26, 48.38% of the organization's total input was sourced from Micro, Small, and Medium Enterprises (MSMEs). The majority of goods and services are procured from licensed and regulated vendors, with whom long-standing relationships are maintained.

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

Borosil Limited is committed to implementing sustainable waste management practices in alignment with its environmental responsibilities and resource conservation objectives. The organization's Waste Management Policy sets forth a comprehensive strategy for addressing the diverse categories of waste generated through its operations, with the dual purpose of minimizing environmental impact and promoting resource efficiency. The organization remains focused on the continuous improvement of its waste management processes, actively pursuing innovative approaches to achieve its stated objectives.

The Waste Management Policy encompasses the following key elements:

a. Waste Reduction at Source
b. Effective Waste Segregation at Designated Scrap Yard Areas
c. Establishing Recycling Partnerships with Authorized Recyclers
d. Adoption of Composting for Wet Waste Treatment
e. Adherence to Regulatory Compliances

Product	Process to safely reclaim the product
Plastics (Including packaging)	We securely store and transport all of our plastic waste, ensuring that it is sent to recyclers for proper recycling.
E- Waste	We store all e-waste in designated areas and ensure it is disposed of through authorized e-waste recyclers, in compliance with e-waste guidelines. To monitor and ensure the proper handling and processing of e-waste, we maintain detailed E-waste Generation and Disposal Records (Form 2 and 3).
Hazardous Waste	We store hazardous waste in designated, isolated, and covered areas. Used liquid oil is kept in sealed containers with secondary containment to prevent spills. We label the waste according to statutory requirements and ensure disposal occurs within 90 days of generation, following strict guidelines. Our personnel handling hazardous waste are equipped with proper Personal Protective Equipment (PPE), and we maintain stringent supervision throughout the storage and handling processes. We ensure that waste is transported solely by authorized handlers who have been approved by State Pollution Control Boards, and we use vehicles that meet the necessary approvals. We diligently maintain comprehensive records, including manifests and disposal authorizations, to comply with statutory guidelines. The types of hazardous waste we generate include used oil (Category-5.1), waste or residues containing oil (Category-5.2), and ETP sludge (Category-35.3).
Other Waste	Our waste management initiatives include: • Achieving 100% utilization of broken or waste glass (culets) by reintegrating them into our manufacturing process, thereby maintaining a zero-waste glass manufacturing facility. • Effectively managing and disposing of wet waste from our kitchens and gardens through systems like composting facilities, converting waste into manure. • Carefully segregating, storing, and disposing of biomedical waste at our plants in line with regulatory guidelines to ensure safety and environmental compliance. • Selling the waste generated at all our plants to registered recyclers approved by relevant government authorities, ensuring responsible recycling and disposal. • Continuously working towards integrating circular economy principles by minimizing waste, reusing materials, and ensuring that resources remain in use for as long as possible.

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

Yes. Extended Producer Responsibility (EPR) is applicable to the organization's business operations, and a suitable waste management plan has been implemented to meet the prescribed EPR targets. The organization has obtained EPR authorization for plastic waste from the Central Pollution Control Board (CPCB), in accordance with the Plastic Waste Management Rules, 2016 (as amended), as well as for the manufacture of electrical and electronic equipment under the E-Waste (Management) Rules, 2022.

LEADERSHIP INDICATORS

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

At Borosil, no Life Cycle Assessments (LCA) were carried out for any of our products during the current financial year. We do, however, intend to undertake LCA for select products in the forthcoming financial years.

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

Not Applicable

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Recycle	NA	NA
Reused Cullet	22.60%	19.49%

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

Particular	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	175.77	-	-	161.62	-
E-waste	-	0.11	-	-	0.39	-
Hazardous waste	-	-	62.42	-	0.16	39.65
Other waste	-	2,352.00	-	-	2,860.37	-

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
All Categories	Nil

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 (B)	% (B/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	648	648	100	648	100	0	0	-	-	434	67
Female	51	51	100	51	100	51	100	-	-	51	100
Total	**699**	**699**	**100**	**699**	**100**	**51**	**7**	**-**	**-**	**485**	**70**
Other than Permanent Employees											
Male	19	19	100	19	100	-	-	-	-	5	26
Female	6	6	100	6	100	6	100	-	-	6	100
Total	**25**	**25**	**100**	**25**	**100**	**6**	**24**	**-**	**-**	**11**	**44**

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 (B)	% (B/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other than Permanent workers											
Male	1,150	1,150	100	1,150	100	-	-	-	-	1,143	99
Female	512	512	100	512	100	512	100	-	-	508	99
Total	**1,662**	**1,662**	**100**	**1,662**	**100**	**512**	**31**	**-**	**-**	**1,651**	**99**

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

FY 2025-26 (Current Financial Year)		Cost incurred on wellbeing measures as a % of total revenue of the company		FY 2024-25 (Previous Financial Year)
	0.11%		0.08%	

2. Details of retirement benefits for Current and Previous Financial Years.

S. No.	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.)
1	PF	100	100	Yes	100	100	Yes
2	Gratuity	100	100	Yes	100	100	Yes
3	ESI	-	100	Yes	0.20	100	Yes
4	Supreannuation	1.29	NA	Yes	1.90	NA	Yes
5	NPS	5.29	NA	Yes	4.80	NA	Yes

Only permanent employees are covered under Retirement benefits. Fixed period trainees, retainers and other than permanent workers are not included in the retirement benefits.

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

Our facilities are designed to be accessible to employees with disabilities. We continue to make ongoing efforts to further strengthen our infrastructure to better accommodate the needs of individuals with disabilities.

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.

We are committed to maintaining an inclusive work environment that upholds equal opportunities for all, irrespective of age, color, disability, origin, nationality, religion, race, gender, or sexual orientation. We maintain a firm stance against any form of verbal or physical harassment on the basis of the aforementioned grounds or any other reason whatsoever. Read more about our Company's policy at Equal Opportunity Policy.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work Rate (%)	Retention Rate (%)	Return to work Rate (%)	Retention Rate (%)
Male	NA	NA	NA	NA
Female	NA	NA	NA	NA
Total	NA	NA	NA	NA

*No employees took parental leaves in FY 2025-26.

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

		Yes/No (If yes, then give details of the mechanism in brief)
1	Permanent Workers	At Borosil, we have a Grievance Redressal Procedure in place for our employees and workers, with the designated point of contact outlined in our Stakeholder Engagement Policy. The procedure is designed to facilitate open and structured discussions on work-related concerns, ensuring that all matters are handled in a fair and equitable manner in accordance with our Company policies. We actively promote an open-door culture that supports the amicable resolution of grievances. Employees are encouraged to first raise and seek resolution of their concerns with their immediate supervisor before initiating the formal grievance redressal process. The overall framework is supported by a Grievance Redressal Committee and a Grievance Tracker to ensure systematic and transparent management of all grievances.
2	Other than Permanent Workers	
3	Permanent Employees	
4	Other than Permanent Employees	

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

Benefits	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	699	-	NA	642	-	NA
Male	648	-	NA	593	-	NA
Female	51	-	NA	49	-	NA
Total Permanent Workers	-	-	NA	-	-	NA
Male	-	-	NA	-	-	NA
Female	-	-	NA	-	-	NA

8. Details of training given to employees and workers.

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	648	308	47.53	442	68.21	611	417	68.25	495	81.01
Female	51	37	72.55	48	94.12	55	44	80.00	43	78.18
Total	699	345	49.36	490	70.10	666	461	69.21	538	80.78
Workers										
Male	1,150	1,069	92.96	1,150	100.00	1,163	622	53.48	365	31.38
Female	512	254	49.61	273	53.32	488	118	24.18	19	3.89
Total	1,662	1,323	79.60	1,423	85.62	1,651	740	44.82	384	23.26

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees*						
Male	648	584	90.12	611	549	89.85
Female	51	45	88.24	55	42	76.36
Total	699	629	89.99	666	591	88.74
Workers*						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA

*We do not conduct performance evaluations for Other than Permanent Employees or any category of workers.

10. Health and Safety Management System.

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

We have established an occupational health and safety management system across all our facilities, which are certified under ISO standards for both Occupational Health and Safety Management and Environmental Management Systems.

Fire safety infrastructure, comprising fire and smoke detectors, fire extinguishers, and sprinkler systems, is in place at each of our plants and is subject to regular maintenance under service contracts. Fire drills are conducted periodically to reinforce fire safety awareness among our workforce.

Drinking water quality is tested biannually through certified laboratories, and air quality assessments are carried out on an annual basis. Each of our plants is equipped with first aid kits, wheelchairs, and foldable stretchers to address medical and emergency requirements. Emergency contact information, including details of police, ambulance services, hospitals, and building management, is prominently displayed at every workstation across our facilities.

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

We follow a structured and proactive approach to identify work-related hazards and assess risks across both routine and non-routine activities. Our key processes are as follows:

a. **Hazard Identification and Risk Assessment (HIRA):** Formal risk assessments are conducted periodically to identify hazards, evaluate the likelihood and severity of associated risks, and implement appropriate control measures.

b. **Workplace Inspections and Safety Walks:** Our EHS team and safety committee members carry out regular site inspections and safety observations to identify unsafe conditions or behaviors in real time.

c. **Permit-to-Work (PTW) System:** For high-risk non-routine activities such as hot work, confined space entry, working at heights, and chemical unloading, we employ a PTW system to ensure thorough risk evaluation, proper authorization, and clear communication of safety requirements prior to the commencement of work.

d. **Employee Reporting and Feedback Mechanism:** Our workers are encouraged to report unsafe conditions, near misses, and potential hazards through a structured reporting system. These reports are analyzed and appropriate measures are taken to prevent recurrence.

e. **Incident Investigation:** All incidents and near misses are thoroughly investigated to identify root causes and any underlying hazards. The findings are subsequently used to strengthen our hazard identification and risk assessment processes.

f. **Toolbox Talks:** Prior to commencing work, particularly for non-routine or high-risk tasks, toolbox talks are conducted to discuss job-specific hazards and the necessary precautions with the concerned team members.

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

We have established processes that empower our workers to report work-related hazards and remove themselves from situations involving imminent risk. Our key processes include:

- **Hazard Reporting Mechanism:** Our workers can report unsafe conditions, near misses, and potential hazards through multiple channels, such as email, WhatsApp messages, or directly to our EHS team. We promptly review these reports and take appropriate corrective actions.
- **Stop-Work Authority (SWA):** We empower our workers with the right to stop work immediately if they perceive any unsafe condition or imminent danger to themselves or others. This authority applies to both routine and nonroutine tasks, and no disciplinary action is taken against workers for exercising this right in good faith.
- **Training and Awareness:** We conduct regular training sessions to educate our workers about recognizing hazards, how to report them, and the procedure to follow if they need to withdraw from a risky situation. We also ensure that our employees are informed about their rights related to workplace safety.
- **Follow-Up and Corrective Action:** We log, investigate, and address all reported hazards within defined timelines. We keep our workers informed of the actions taken, ensuring transparency and building trust in the system.

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

We ensure that our employees have access to a comprehensive range of non-occupational medical and healthcare services, extending well beyond standard occupational health requirements. Our offerings are as follows:

- **General Health Check-ups:** Periodic medical camps and health screenings are organized to monitor the overall well-being of our employees.
- **Primary Healthcare Access:** On-site or partner medical facilities are made available to employees for consultations, treatment of common illnesses, and related healthcare needs.
- **Emergency Medical Support:** First-aid centers and emergency response systems are in place to manage sudden health issues, whether or not they are work-related.
- **Employee Wellness Programs:** We offer a range of wellness initiatives, including stress management sessions, mental health awareness programs, lifestyle counseling, and fitness activities to support the overall well-being of our workforce.
- **Health Insurance Coverage:** Our group medical insurance policies extend coverage beyond occupational injuries to include personal illnesses, hospitalizations, and healthcare for dependents.
- **Family Care Services:** Subject to Company policy, employees may also have access to healthcare services for their families.

11. Details of Safety related incidents

S. No.	Safety Incident/Number	Category	FY 2025-26	FY 2024-25
1	Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	0.92
		Workers	-	-
2	Total recordable work-related injuries	Employees	-	1
		Workers	-	-
3	No. of fatalities	Employees	-	-
		Workers	-	-
4	High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
		Workers	-	-

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

At Borosil, we maintain a safe and healthy work environment through a structured set of measures, outlined as follows:

- **Training and Education:** Regular training programs are conducted to educate employees on workplace risks, hazards, and the measures required to mitigate them effectively.
- **Safety Inspections and Audits:** Routine safety audits and inspections are carried out across our facilities to identify and address potential risks before they result in accidents.
- **Personal Protective Equipment (PPE):** Appropriate PPE, including helmets, gloves, safety glasses, and respirators, is provided to employees based on the specific nature of their work.
- **Hazard Control Strategies:** We employ a Hierarchy of Control Strategy to manage workplace hazards, encompassing Elimination, Substitution, Engineering Controls, Administrative Controls, and Personal Protective Equipment.
- **External Safety Audits:** Regular safety audits by external agencies are conducted as an integral part of our safety framework. These include audits as per IS 14489:2018 conducted every two years, along with Fire Safety Audits, HAZOP studies, and Risk Assessments.
- **HIRA/JSA/On-the-Job Training:** Hazard Identification and Risk Assessment (HIRA) is utilized to identify hazards, assess risk intensity, and develop mitigation plans. Periodic reviews and on-the-job training further strengthen employee awareness of operational hazards and safety protocols.
- **Permit-to-Work (PTW) System:** The PTW system is implemented to ensure worker safety during hazardous and non-standard operations. Permits are issued for activities such as work at height, hot work, and confined space entry, and are monitored by our process owners, maintenance, and EHS departments.
- **HAZOP Studies:** HAZOP studies are conducted to identify potential hazardous situations, assess vulnerable zones, and recommend appropriate mitigation measures.

In addition, we have constituted a dedicated plant safety committee, conduct regular mock drills, and organize programs such as National Safety Week celebrations to reinforce a culture of safety awareness among our workforce.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	1	-	NA	2	-	NA
Health & Safety	40	-	NA	30	-	NA

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.

We are committed to the continuous improvement of workplace safety and have implemented a range of corrective and preventive actions based on incident investigations and periodic assessments. These are detailed as follows:

Root Cause Analysis and Incident Investigation: All reported safety-related incidents, including near-miss cases, are thoroughly investigated. Root Cause Analysis (RCA) is employed to identify gaps, and action plans are developed to address the findings.

Implementation of Engineering Controls: High-risk equipment and workstations have been modified through the installation of safety guards, alarms, and improved ventilation systems in areas of identified concern.

Policy and SOP Revisions: Our Standard Operating Procedures (SOPs) and safety policies have been updated to incorporate learnings from recent incidents, and new safety protocols have been introduced for high-risk activities.

Focused Safety Training and Awareness Drives: Targeted training programs have been conducted for departments with higher incident rates. Refresher sessions and awareness campaigns covering hazard identification and safe work practices have been organized periodically.

Emergency Preparedness Enhancement: Our emergency response systems have been strengthened through updated evacuation plans, improved communication systems, and the addition of fire and spill containment equipment.

Health Monitoring and Assessments: Periodic health check-up sessions have been introduced in response to workforce wellness concerns identified through assessments.

Strengthened Monitoring and Reporting Systems: A more robust hazard reporting mechanism has been put in place. Regular safety audits and workplace inspections are scheduled with improved follow-up mechanisms to ensure timely closure of action items.

Increased Employee Engagement in Safety: Employees are actively encouraged to participate in safety committees and toolbox talks. A reward and recognition program has been introduced to promote a proactive safety culture across the organization.

LEADERSHIP INDICATORS

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

(A) Employees: No

(B) Workers: No

We do not currently extend life insurance benefits to our employees and workers. However, all employees are covered under a Group Personal Accident insurance policy.

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

We promote and encourage our value chain partners to ensure they deposit their statutory dues on time.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	NIL	NIL	NIL	NIL
Workers	NIL	NIL	NIL	NIL

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

   We provide structured training and career development programs that equip our employees with the necessary skills and knowledge, enabling them to transition seamlessly across various career paths within the organization.

5. **Details on assessment of value chain partners.**

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

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

   Not Applicable

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.**

   The Company identifies its key stakeholders as individuals and entities that are directly or indirectly impacted by its activities, products, and services, as well as those that may influence the Company's operations, performance, and long-term sustainability. Stakeholder perspectives are taken into account as part of the Company's governance and decision-making processes.

   The Company accords particular importance to disadvantaged, vulnerable, and marginalized groups and recognizes them as a distinct stakeholder category. Their interests and concerns are duly considered in the implementation of initiatives and strategic decision-making, with a view to fostering inclusive growth and responsible business conduct.

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
		External		
Customers	No	Email, pamphlets and websites, exhibitions and social media. We engage with our customers through channel partners or directly	On Continual basis	Promotion of products, follow up on leads and opportunities, information collection, relation activity, complaint handling, taking feedback
Vendors	No	Email, vendor meets, annual conferences	On Continual basis	For commercial matters and smooth conduct of business
Investors/ Shareholders	No	Regular updates to shareholders through earnings conference, e-mails, annual report, newspapers	Quarterly, Annual, Periodic	To keep them informed about the Company and its performance.
Regulators	No	Through Associations	On a need basis / as may be necessary	To communicate key industry challenges and pursue necessary regulatory support and relaxations.

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
Local Communities	Yes, the children and women workforce from the local community are recognized as disadvantaged, vulnerable and marginalized	The engagement team connects with the local community to understand their needs and requirements. They are also reached through community development programs organized by the Company. Additionally, some of the Company's CSR initiatives also help in engaging with disadvantaged, vulnerable and marginalized stakeholders.	On Continual basis	To understand grievances of communities nearby plant premises and support them in meeting their requirements.
		Internal		
Employees	No	Employee surveys, interaction through newsletters, performance management systems, training, communication sessions (town hall meetings)	On Continual basis	To communicate important decisions, take their inputs on improving systems, processes and productivity.
Leadership	No	Regular updates are provided to the Board and senior leadership through Board meetings and familiarization programmes.	On Continual basis	To facilitate decision-making on future actions and approvals, as may be required.

LEADERSHIP INDICATORS

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

   We recognize that meaningful stakeholder engagement is fundamental to the effective implementation of our sustainability initiatives. Accordingly, stakeholder participation occupies a central position in our decision-making processes pertaining to ESG matters. Materiality assessments are conducted in collaboration with key stakeholders, including customers, investors, employees, and suppliers, through direct interactions and structured surveys. The critical issues identified across the domains of Environment, Social, and Governance are analyzed, and the consolidated feedback is presented to our Board of Directors for informed deliberation and strategic direction.

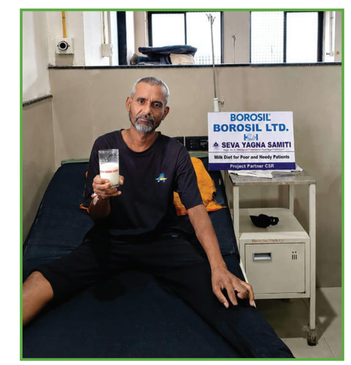
2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

   At Borosil, materiality assessments are undertaken periodically to identify and evaluate emerging environmental, social, governance, and business-related matters in consultation with key stakeholders. The results of these assessments are reviewed and analyzed to determine their relevance and potential impact on the Company's operations and long-term value creation. Depending on the level of significance and associated risk, the findings are presented to senior management and the Board of Directors for appropriate oversight, deliberation, and decision-making.

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

   The Company has actively engaged with and supported vulnerable and marginalized stakeholder groups, particularly children, students, and communities from underserved and rural areas, through its Corporate Social Responsibility (CSR) initiatives implemented in collaboration with partner institutions. These initiatives are focused on promoting inclusive development through improved access to education, community development, and strengthening institutional capabilities to create long-term social impact.

Under its CSR collaboration with **Friends of Tribals Society under Ekal Vidyalaya Programme,** the Company supported initiatives aimed at providing non-formal primary education to children in rural and tribal communities. The program facilitated the operation of 100 community-based schools in Umaria Anchal district of Madhya Pradesh, benefiting 2,995 children who lack access to formal education. These schools maintained consistent operations, running an average of 20-22 days per month, with attendance levels ranging between 80%-90%, reflecting strong community participation and engagement. Beyond classroom education, the initiative incorporated awareness on health, hygiene, and preventive healthcare practices, enabling both students and villagers to adopt healthier lifestyles. Additionally, the program promoted environmentally sustainable practices such as organic and eco-friendly farming, construction of soak pits, and plantation of Tulsi, thereby addressing sanitation concerns and fostering ecological awareness within the community.



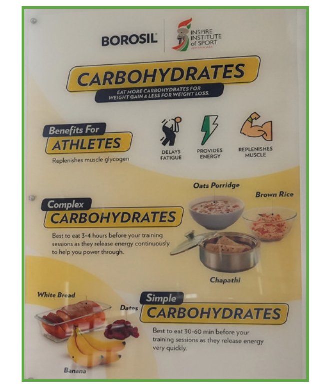
In collaboration with **Seva Yagna Samiti,** the Company supported the distribution of milk-based nutritional diets to underprivileged and orphan patients at Government hospitals in Bharuch, Gujarat. The programme was implemented across 328 villages in Jhagadia, Ankleshwar, and Bharuch during FY 2025-26, benefiting around 12,955 underprivileged and orphan patients. The initiative focused on malnourished and hospitalised individuals by providing milk, recognised as a complete nutritional source rich in Vitamin B12, calcium, protein, and healthy fats, under appropriate medical supervision. In regions such as Bharuch, where malnutrition continues to pose a significant challenge, the programme contributed meaningfully towards addressing nutritional deficiencies and supporting patient recovery. Feedback received from beneficiaries indicated noticeable improvements in health outcomes, underscoring the importance of CSR initiatives in strengthening community healthcare and well-being.

In collaboration with **Calcutta Social Project,** the Company supported more than 188 individuals from vulnerable and marginalised communities, including women, children, and underprivileged youth in Kolkata, West Bengal. The initiative covered a range of capacity-building and livelihood-oriented programmes, including Raksha – Self-Defence Training (Taekwondo and Brazilian Jiu-Jitsu), the Girls Craft Unit for vocational tailoring training, Public Speaking and Communication Training, Finance Management Training integrated with communication skills development, and Exhibition and Livelihood Support initiatives aimed at enabling revenue-generating opportunities. These programmes were designed to promote self-reliance, skill development, confidence-building, and sustainable livelihood opportunities among beneficiaries, thereby contributing towards social empowerment and inclusive community development.

The Company is constructing a dedicated **public library for girls at Anantpura Gram Panchayat, Jaipur,** reaffirming its commitment to education and gender equity. The library will become operational during FY 2026-27. This initiative reflects the Company's continued commitment to promoting education by creating meaningful access to learning resources, safe learning spaces, and enhanced educational opportunities for the community.

The Company also extended support to the **Anglo-Scottish Education Society (the Cathedral and John Connon School), Mumbai,** towards strengthening educational infrastructure and enhancing the overall learning ecosystem. The support was directed towards academic and curriculum enhancement through improved academic resources, interactive learning modules, and experiential learning practices; teacher development and training through structured professional development programmes and workshops focused on contemporary pedagogical methodologies; and infrastructure improvements aimed at enhancing functionality, safety, robotics, and innovation-led learning through better resources and hands-on student engagement.

In addition, the initiative supported student well-being and counselling services through the implementation of Social and Emotional Learning (SEL) programmes and enhanced counselling support to promote emotional and mental well-being among students. The initiative benefitted approximately 1,740 students and 185 teachers, thereby contributing towards holistic educational development and capacity building.



In addition to its community-based initiatives, the Company partnered with **Inspire Institute of Sport** to support more than 350 high-performance athletes from 26 States and Union Territories across India, belonging to rural, semi-urban, and underserved communities, based on sporting merit through a comprehensive Food and Nutrition Programme. Implemented at India's premier high-performance training centre in Vijayanagar, Karnataka, the initiative aims to strengthen the overall nutrition ecosystem by ensuring equitable access to personalised nutrition planning, dietary support, nutritional assessments, and supplement provision for aspiring junior and elite-level athletes.

During the year, the programme facilitated more than 13,500 nutrition sessions and assessments across seven sporting disciplines, namely Football, Wrestling, Judo, Swimming, Athletics, Rowing, and Boxing. Supported by the Borosil nutrition ecosystem, athletes participating under the programme collectively recorded participation in more than 215 tournaments and over 650 athlete participations, resulting in the achievement of more than 1,067 medals across various competitions, thereby contributing towards athlete development and podium-level performances across India.

Through these initiatives, the Company has addressed the needs of vulnerable and marginalised groups by enhancing access to education, strengthening institutional capacity, and promoting inclusive and sustainable development. These efforts have contributed to improved learning opportunities, greater community awareness, enhanced skill development, and the overall socio-economic upliftment and well-being of the beneficiaries.

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.

Benefits	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	699	584	83.55	642	365	56.85
Other than permanent	25	-	NA	24	-	NA
Total Employees	**724**	**584**	**80.66**	**666**	**365**	**54.80**
Workers						
Permanent	-	-	NA	-	-	NA
Other than permanent	1,662	829	49.88	1,651	-	NA
Total Workers	**1,662**	**829**	**49.88**	**1,651**	**-**	**NA**

2. Details of minimum wages paid to employees and workers.

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	648	-	-	648	100	593	-	-	593	100
Female	51	-	-	51	100	49	-	-	49	100
Other than Permanent										
Male	19	-	-	19	100	18	-	-	18	100
Female	6	-	-	6	100	6	-	-	6	100
Workers										
Permanent										
Male	-	-	NA	-	NA	-	-	NA	-	NA
Female	-	-	NA	-	NA	-	-	NA	-	NA
Other than Permanent										
Male	1,150	-	-	1,150	100	1,163	-	-	1,163	100
Female	512	-	-	512	100	488	-	-	488	100

3. Details of remuneration/salary/wages.

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)	6	39,95,000	1	38,40,000
Key Managerial Personnel	2	64,56,278	0	-
Employees other than BoD and KMP	644	7,70,532	51	11,96,796
Workers	1,150	1,45,710	512	1,10,590.5

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

FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)
11.83%	Gross wages paid to females as % of total wages	**11.31%**

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, The responsibility for addressing human rights issues is vested with our Human Resources department. We remain firmly committed to ensuring that our policies and practices uphold the rights and dignity of all our employees, maintaining an environment that is grounded in respect and equality.

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

At Borosil, we have instituted a Human Rights Policy that extends to all our employees and business associates. The implementation of this policy is overseen by the management in conjunction with relevant functions and committees. Key responsibilities under this policy include the establishment of robust grievance reporting mechanisms for stakeholders and the initiation of appropriate action against individuals found to be in contravention of its principles. Details pertaining to the designated points of contact for the purpose of lodging grievances are specified in our Stakeholder Engagement and Grievance Redressal Policy.

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

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	NIL	NIL	NIL	NIL	NIL	NIL
Discrimination at workplace	NIL	NIL	NIL	NIL	NIL	NIL
Child Labour	NIL	NIL	NIL	NIL	NIL	NIL
Forced Labour/Involuntary Labour	NIL	NIL	NIL	NIL	NIL	NIL
Wages	NIL	NIL	NIL	NIL	NIL	NIL
Other human rights related issues	NIL	NIL	NIL	NIL	NIL	NIL

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

Safety Incident/Number	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
Complaints on POSH as a % of female employees / workers	NIL	NIL
Complaints on POSH upheld	NIL	NIL

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

At Borosil, all complaints are handled with due diligence and care. We have a comprehensive Whistle-blower Policy in place that enables both employees and business associates to make complaints under "protected disclosures" as defined within the policy. Protected disclosures encompass both oral and written communications pertaining to the reporting of unethical or improper activities of any nature. For particularly egregious violations, an anonymous complaints channel is also made available.

In addition, we have a dedicated policy addressing matters related to Equal Opportunity, Diversity, and Inclusion, as well as a Policy for the Prevention of Sexual Harassment (PoSH). Both policies incorporate a structured mechanism for registering complaints, with explicit safeguards against retaliatory action. Furthermore, in cases pertaining to sexual harassment, disciplinary action may be initiated in the event of a breach of confidentiality.

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

Yes, Our organization has established a Human Rights Policy, which is publicly accessible on our website. We are committed to upholding human rights across all our operations and throughout our value chain, ensuring the absence of any violations. Currently, human rights-related clauses are included in most agreements with our major customers. We are also actively working towards incorporating these provisions across all remaining agreements to ensure consistent and comprehensive adherence.

10. **Assessments for the year**

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

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

Not Applicable

LEADERSHIP INDICATORS

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

   We have implemented a Whistleblower Policy to address human rights-related concerns. This policy extends beyond our employees to include business partners, vendors, and all other stakeholders across our value chain, ensuring a robust and inclusive mechanism for reporting grievances.

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

   No human rights due diligence was conducted for the financial year 2025-26.

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

   Yes, Our facilities are designed to be inclusive and accommodate employees and workers with diverse abilities. We remain committed to continuously enhancing our infrastructure to further improve accessibility and ensure an inclusive environment for all.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	0%
Discrimination at workplace	0%
Child Labor	0%
Forced Labor/Involuntary Labor	0%
Wages	0%
Others – please specify	0%

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

   Not Applicable

Principle 6: Businesses should respect and make efforts to protect and restore the environment

ESSENTIAL INDICATORS

1. **Details of total energy consumption (in GJ) and energy intensity.**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A) (in Giga Joules) (GJ)	87,556.65	70,587.16
Total fuel consumption (B) (in GJ)	-	-
Energy consumption through other source © (in GJ)	-	-
Total energy consumption (A+B+C) (in GJ)	87,556.65	70,587.16
From non-renewable sources		
Total electricity consumption (D)	2,05,282.62	3,26,040.57
Total fuel consumption (E)	1,19,814.81	216,234.18
Energy consumption through other source (F)	-	-
Total energy consumption (D+E+F)	3,25,097.43	5,42,274.75
Total energy consumption (A+B+C+D+E+F)	4,12,654.08	6,12,861.91
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees) (in GJ)	3.44×10^{-5}	5.53×10^{-5}
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP) – GJ/USD	7.01×10^{-4}	1.16×10^{-3}
Energy intensity – GJ/Employee	569.00	920.81

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

No

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

   No

3. **Provide details of the following disclosures related to water.**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	55,089.31	59,291.55
(iii) Third party water	113.49	101.71
(iv) Seawater / desalinated water	-	-
(v) Others	1,369.04	878.10
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**56,571.84**	**60,271.37**
Total volume of water consumption (in kilolitres)	55,104.88	60,271.37
Water intensity per rupee of turnover (Water consumed / turnover) (liter/INR)	4.60×10^{-6}	5.44×10^{-6}
Water intensity per rupee of turnover adjusted for Purchasing Power Parity(PPP) (Total water consumption/Revenue from operations adjusted for PPP) – kL/USD	9.36×10^{-5}	1.14×10^{-4}
Water intensity - kL/Employee	76.11	90.48

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

Yes. Water Audit has been conducted by M/s Neer for the Jaipur Plant.

4. **Provide the following details related to water discharged.**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
(i) Into Surface water	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(v) Others	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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

Yes. Water Audit has been conducted by M/s Neer for the Jaipur Plant.

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

   We demonstrate a strong commitment to environmental sustainability through the implementation of a comprehensive Zero Liquid Discharge (ZLD) Policy aimed at the effective management of wastewater effluent. Under this policy, all raw influent generated from our plant undergoes rigorous and multi-stage treatment processes, ensuring that no untreated liquid waste is released into the environment.

   Our advanced Effluent Treatment Plant (ETP) initiates the treatment process with chemical treatment to neutralize and remove contaminants, followed by biological treatment to degrade organic matter. The effluent is then subjected to tertiary treatment, including dual media filtration and activated carbon filtration (ACF), to achieve a high level of purification. Subsequently, the treated water undergoes further refinement through ultrafiltration and a three-stage reverse osmosis (RO) process, ensuring compliance with stringent quality standards.

   The treated water is effectively reintegrated into our operational processes, such as cooling towers, chiller units, and forming machine cooling, thereby establishing a closed-loop system for water usage. With a robust capacity of 120 kiloliters per day (KLD), our ZLD system reflects our steadfast commitment to responsible water management and environmental stewardship.

   In addition, we operate an 80 KLD Sewage Treatment Plant based on advanced Membrane Bioreactor (MBR) technology to treat wastewater generated from sanitation facilities. The treated water is reused for garden irrigation and toilet flushing, further enhancing resource efficiency.

   This integrated approach not only minimizes dependence on groundwater resources but also promotes sustainable water recycling practices, aligning with the objectives of Sustainable Development Goal 6 (SDG 6). Through these initiatives, we continue to uphold high standards of environmental responsibility and sustainable operations.

6. Provide details of air emissions (other than GHG emissions) by the entity.

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	Tons/year	3,242.14	2,252.53
SOx	Tons/year	411.24	282.85
Particulate matter (PM10)	μg/m³	80.93	92.12
Particulate matter (PM2.5)	μg/m³	47.64	53.38
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	μg/m³	Not detected	Not detected
Hazardous air pollutants (HAP)	NA	NA	NA
Others – Carbon Monoxide	mg/Nm³	1.29	1.37

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

Yes. An independent assessment has been carried out by M/s Asia Enviro Lab for the Jaipur Plant.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity.

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	13,476.02	13,389.20
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	40,216.74	46,691.39
Total Scope 1 and Scope 2 emissions (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO_2 equivalent	4.48×10^{-6}	5.42×10^{-6}
Total Scope 1 and Scope 2 emission intensity (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	tCO_2 e/USD	9.12×10^{-5}	1.14×10^{-4}
Total Scope 1 and Scope 2 emission intensity	tCO_2e/employee	74.16	90.21

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

No

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

In March 2026, we successfully commissioned a 20 MWp solar power generation plant under Phase-3 at the Solar Park in Bikaner. This installation builds upon our earlier capacity of 15.927 MWp established under Phases 1 and 2, further strengthening our renewable energy portfolio.

This accomplishment marks a significant milestone in our continued efforts to mitigate greenhouse gas emissions and promote sustainable energy solutions. By harnessing solar power, we are actively contributing to the transition towards a cleaner and more sustainable future. The initiative reflects our strong commitment to sustainability, as well as our focus on innovation and leadership in advancing environmentally responsible energy infrastructure.

9. Provide details related to waste management by the entity.

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	320.14	189.94
E-waste (B)	0.61	0.39
Bio-medical waste (C)	0.004691	-
Construction and demolition waste (D)	-	168.79
Battery waste (E)	-	0.16
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	62.42	39.65
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	2,352.00	2,774.65
Total (A+B + C + D + E + F + G + H)	2,735.17	3,173.57
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations) – MT/INR	2.28×10^{-7}	2.86×10^{-7}
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP) – MT/USD	4.65×10^{-6}	6.02×10^{-6}
Waste intensity – MT/Employee	3.78	4.76
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	2,544.47	3031.76
(ii) Re-used	-	15.78
(iii) Other recovery operations	-	-
Total	2,544.47	3,047.53
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
(i) Incineration	45.83	39.65
(ii) Landfilling	-	-
(iii) Other disposal options	144.87	86.39
Total	190.70	126.04

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

No

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.

Our organization adopts a structured and sustainable approach to waste management, guided by the principles of reduction, reuse, and recycling. Waste is systematically segregated at the source into biodegradable, recyclable, hazardous, and non-hazardous categories to ensure efficient handling and disposal. Recyclable materials are directed to authorized recyclers, while hazardous waste is safely stored and disposed of through authorized Treatment, Storage, and Disposal Facility (TSDF) agencies, in strict compliance with applicable environmental regulations.

To further minimize the use of hazardous and toxic chemicals in our products and processes, we have implemented a substitution strategy that prioritizes the replacement of harmful substances with environmentally benign alternatives wherever feasible. Our comprehensive approach includes rigorous selection criteria for raw materials and suppliers, with a strong emphasis on non-toxic and sustainable options.

In addition, we have established robust protocols governing the safe handling, storage, and disposal of hazardous chemicals. These measures are designed to ensure full regulatory compliance while effectively mitigating the risk of environmental contamination.

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.

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 thereof and corrective action taken, if any.
Not Applicable. Our manufacturing facilities and office locations are not situated within or in proximity to ecologically sensitive areas such as national parks, wildlife sanctuaries, or biosphere reserves, where specific environmental approvals or regulatory clearances would be required.			

12. Details 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
Not Applicable. We did not undertake any Environmental Impact Assessment for FY 2025-26.					

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

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
We adhere to all environmental laws/regulations/guidelines applicable to us in India. For the FY 2025-26, we did not have any incidences of non-compliance.				

LEADERSHIP INDICATORS

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

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

(i) Name of the area: **Jaipur, Rajasthan**

(ii) Nature of operations: **Glass Manufacturing Operations**

(iii) Water withdrawal, consumption, and discharge:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	55,089.70	59,291.56
(iii) Third party water	15.57	15.65
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	55,105.27	59,307.21
Total volume of water consumption (in kilolitres)	55,105.27	59,307.21
Water intensity per rupee of turnover (Water consumed / turnover)	4.60×10^{-6}	5.45×10^{-6}
Water intensity - kL/Employee	76.11	89.05
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(v) Others	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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

Yes. Water Audit has been conducted by M/s Neer for the Jaipur Plant

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	We have not ascertained Scope 3 emissions for the current year but are actively implementing systems to record these emissions in the coming years.	
Total Scope 3 emissions per rupee of turnover	tCO_2 e/₹ Cr		
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	tCO_2 e/employee		

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

Not Applicable

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

Not Applicable.

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Provided 8000 Sapling to Government departments for plantation purpose.	Provision of ~8,000 saplings to government departments, schools, and public institutions in collaboration with the Forest Department to promote plantation and environmental sustainability.	Enhanced green cover, improved soil and water conservation, and contribution to carbon sequestration.
2	Water Consumption Reduction & Reuse	Shift from raw water to treated ETP water in Decal Area and process optimization in OG-1 Decoration Area to reduce water consumption.	Total savings of ~10 KL/day (300 KL/month), reducing freshwater dependency and improving water efficiency.
3	Packaging Material Reuse	Reuse of scrap packing boxes, jumbo bags, and wooden pallets through repair, modification, and reintegration into operations.	Total reduction in solid waste generation by reusing 1,19,493 kg of packaging material, significantly reducing landfill disposal, improving resource efficiency, and promoting circular economy principles.
4	Plastic Material Reuse & Circularity	Repurposing of plastic drums for internal processes and extending lifecycle through secondary use by suppliers.	Reduction in plastic waste generation by reusing 381 kg of plastic material, improving material utilization, and promotion of circular supply chain practices.
5	Energy Efficiency & Waste Heat Recovery	Deployment of heat loss reduction measures and waste heat recovery systems, including combustion air preheating to optimize fuel use in operations.	Reduced LPG consumption by 57.9 kg/MT, enhancing thermal efficiency, lowering energy intensity and emissions, and decreasing fuel costs.

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

Yes, the entity has established a comprehensive Business Continuity and Disaster Management Plan. Through a structured and rigorous organizational-level risk assessment process, potential vulnerabilities and threats are systematically identified and evaluated. Based on this assessment, appropriate mitigation strategies are developed and implemented to enhance the resilience of business operations.

The plan encompasses preparedness for a wide range of disruptions, including natural disasters, cyber threats, and other unforeseen events. It ensures that the entity is equipped to respond effectively, thereby minimizing operational disruptions and maintaining continuity of services.

This proactive and structured approach to risk management reflects the entity's strong commitment to operational stability, resilience, and the protection of stakeholder interests.

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

We intend to undertake an assessment of environmental impact in the coming years.

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

No assessment has been conducted this year, but the Company plans to implement a formal evaluation of its value chain partners regarding environmental impacts in the future.

8. How many Green Credits have been generated or procured.

By the organization	Nil
By the top ten value chain partners	Nil

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.

We are affiliated with 4 trade and industry chambers/associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	All India Glass Manufacturers' Federation	National
2	ASSOCHAM	National
3	CAPEXIL	National
4.	Udaipur Chamber of Commerce & Industry (UCCI)	National

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

Name of authority	Brief of the case	Corrective action taken
There has been no case against us related to anti-competitive conduct.		

LEADERSHIP INDICATORS

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
Not Applicable					

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 FY 26.

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.

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.

We have in place a Stakeholder Engagement and Grievance Redressal Policy, which sets out the mechanism for receiving, addressing, and resolving grievances from various stakeholders, including local communities. The Policy also identifies the personnel responsible for handling and resolving concerns raised by each stakeholder group. The Policy is available on the Company's website at Stakeholder Engagement and Grievance Redressal.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	48.38%	44.00%
Sourced directly from within the district and neighbouring districts	61.41%	67.89%

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 following locations, as % of total wage cost.

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	-	-
Semi-urban	0.42%	0.91%
Urban	89.28%	52.64%
Metropolitan	10.29%	46.45%

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In INR)
1	Gujarat	Narmada	5,00,000
2	Madhya Pradesh	Umaria	30,00,000

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

No, however, at Borosil, we place significant emphasis on supporting the domestic economy through our procurement practices. We actively prioritize domestic vendors for raw material procurement, ensuring that our sourcing decisions contribute to the growth of the local supply chain. MSMEs and small vendors are at the forefront of our procurement strategy, reflecting our commitment to fostering domestic industry and supporting smaller businesses within our supplier ecosystem.

b. From which marginalized /vulnerable groups do you procure?

Not Applicable

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

Not Applicable

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

S. No	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

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

Name of Authority	Brief of the case	Corrective actions taken
Not Applicable		

6. Details of beneficiaries of CSR Projects.

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Inspire Institute of Sport (Food and Nutrition Program for athletes to promote Olympic sports in India).	More than 350 high-performance athletes from 26 States and Union Territories across India were supported through a comprehensive Food and Nutrition Programme.	All beneficiaries belonging to rural, semi-urban, and underserved communities were selected based on sporting merit.
2	Anglo-Scottish Education Society (Cathedral & John Connon School) for curriculum enrichment, infrastructure development projects, teacher welfare and professional development, and enhancement of extracurricular opportunities for students.	1,925	NIL
3	Friends of Tribals Society under Ekal Vidyalaya Programme	2,995	100%
4	Seva Yagna Samiti (Milk Diet for Poor & Orphan Patients)	11,737	23 to 27%
5	Calcutta Social Project (for providing education, shelter to underprivileged children. Imparting them vocational training, developing their skills, community engagement initiatives and talent nurturing)	188+	100%
6	Construction of girls' public library at Anantpura Gram Panchayat (for promoting education, promoting gender equality, empowering women).	The library will become operational during FY 2026-27	Not Applicable
7	Tree Plantation Drive (Mission Hariyalo Rajasthan) and World Environment Day 2025 – Awareness Activities	Not Applicable	Not Applicable

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.

The organization has established a dedicated Customer Experience Team responsible for managing customer queries, complaints, and feedback across all distribution channels, including Trade, B2B, and Direct-to-Consumer (D2C), on a seven-day-a-week basis. Customers can engage with the Customer Service Team through multiple channels, such as IVR calls, chatbot, email, and social media platforms, ensuring ease of access and responsiveness.

The team is equipped with an advanced CRM Management System, which enables efficient handling of customer interactions. This system is seamlessly integrated with the Order Management System, IVR, and chatbot, providing a comprehensive view of customer orders and interaction history, thereby facilitating prompt and effective resolution of concerns.

Social media interactions are managed through a technology-enabled platform (Social Studio), which captures customer feedback, reviews, and sentiments across various digital channels. Additionally, customer feedback collected through website reviews is closely monitored, and all negative feedback is addressed and resolved in a timely manner.

All customer interactions are systematically recorded within the CRM system, enabling the organization to gain valuable insights and continuously enhance the overall customer experience.

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	0.00%

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	NIL	NIL	NIL	NIL	NIL	NIL
Advertising	NIL	NIL	NIL	NIL	NIL	NIL
Cyber-security	NIL	NIL	NIL	NIL	NIL	NIL
Delivery of essential services	NIL	NIL	NIL	NIL	NIL	NIL
Restrictive Trade Practices	NIL	NIL	NIL	NIL	NIL	NIL
Unfair Trade Practices	NIL	NIL	NIL	NIL	NIL	NIL
Other	2,15,088	NIL	There are no open complaints as on March 2026	1,61,671	4,850	All pending complaints were closed in April 2025

4. Details of instances of product recalls on accounts of safety issues.

	Number	Reasons for recall
Voluntary recalls	NIL	NIL
Forced recalls	NIL	NIL

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

We are currently in the process of implementing an Information Security Management System (ISMS) in alignment with ISO 27001:2022 standards. We have finalized 13 policies and procedures related to ISMS. Additionally, we are in the process of finalizing another 10 policies and procedures, which are expected to be completed within the financial year 2026-27.

Furthermore, as part of our Data Privacy Policy, the Company regularly conducts information security and data privacy awareness programs, provides ongoing training, and encourages employees to promptly report any suspicious activities. The policy is available on the Company's website under Data Privacy Policy.

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.

Internal review regarding customer complaints undertaken and no open complaints.

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** - NIL

LEADERSHIP INDICATORS

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

All our products are made available across multiple marketplaces, as well as through our proprietary website and direct-to-consumer (D2C) channels. Comprehensive product information is provided through detailed catalogs and price lists, which can be accessed directly from us or through our authorized distributors. Furthermore, all necessary product-related information is clearly outlined on the product packaging and in the accompanying instruction manuals. This information is also accessible on our website at Borosil.

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

All safety-related information pertaining to product usage is systematically communicated through our direct-to-consumer website, as well as through product packaging and accompanying instruction manuals. In addition, we develop and disseminate do-it-yourself (DIY) safety videos via our official YouTube channel, further enhancing customer awareness and promoting safe product usage practices.

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

Consumers are informed of any potential disruptions or discontinuation of essential services through formal communication channels, including email notifications and official circulars. In addition, such information is disseminated via our website and social media platforms to ensure broad outreach and accessibility.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No).

Yes, Detailed product-related information is provided for all offerings, including product codes, barcodes, and images. For electronic appliances, additional details such as energy specifications are also included. Beyond the mandatory disclosures required under legal metrology regulations, we proactively provide information on product benefits along with clear usage guidelines, including dos and don'ts.

This information is prominently communicated through product packaging, instruction manuals, product listings, and our direct-to-consumer platforms. Furthermore, comprehensive product details, including size, material, and usage instructions are made available on our official website, Borosil.

In addition, to continuously enhance customer satisfaction, we regularly conduct Customer Satisfaction (CSAT) and Net Promoter Score (NPS) surveys. The insights derived from these assessments are systematically analyzed and leveraged to drive improvements across our overall customer experience ecosystem.