

Head Office : 3rd Floor , Chromium Building ,CTS-No.106/1-5, Near L&T Junction, Milind Nagar,
Jogeshwari-Vikhroli Link Road, Off. Saki Vihar Road, Powai, Mumbai - 400072. ● **Tel. :** +91 22 4235 8888
Material Handling Division : E-mail : marketing@nilkamal.com ● **Visit us at :** www.nilkamalmaterialhandling.com
Furniture Division : E-mail : furniture.enquiry@nilkamal.com ● **Visit us at :** www.nilkamal.com
Nilkamalhomes Division : E-mail : connect@nilkamalhomes.com ● **Visit us at :** www.nilkamalhomes.com

Date: 22-06-2026

To,
BSE Limited,
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400 001.
SCRIPT CODE: 523385/ 973834

To,
National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra East, Mumbai-400 051.
SYMBOL: NILKAMAL

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

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, please find enclosed herewith the Business Responsibility and Sustainability Report ("BRSR") for the financial year 2025-26 which forms an integral part of the Annual Report for the financial year 2025-26.

The BRSR is also available on the website of the Company at www.nilkamal.com

Thanking you,
Yours faithfully,
For Nilkamal Limited



Sagar Mehta
Company Secretary & Compliance Officer

Encl. As above

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT**SECTION A: GENERAL DISCLOSURES****I. Details of the listed entity**

1	Corporate Identity Number (CIN) of the Listed Entity	L25209DN1985PLC000162
2	Name of the Listed Entity	Nilkamal Limited
3	Year of incorporation	5 th December, 1985
4	Registered office address	Survey No. 354/2 and 354/3, Near Rakholi Bridge, Silvassa-Khanvel Road, Vasona, Silvassa – 396 230, Union Territory of Dadra and Nagar Haveli and Daman and Diu.
5	Corporate address	3rd Floor, Chromium Building, CTS No. 106/1–5, Near L&T Junction, Milind Nagar, Jogeshwari – Vikhroli Link Road, Off Saki Vihar, Powai, Mumbai – 400072.
6	E-mail	investor@nilkamal.com
7	Telephone	022 4235 8888
8	Website	www.nilkamal.com
9	Financial year for which reporting is being done	April 1, 2025 to March 31, 2026
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11	Paid-up Capital	₹ 1,492.25 Lakhs
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Pares B. Mehta, CFO. Email Id: investor@nilkamal.com Contact Number: 022 42358888
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	This report is being prepared on Standalone basis for Nilkamal Limited.
14	Name of assessment or assurance provider	Not Applicable
15	Type of assessment of assurance obtained	Not Applicable

II. Products/services**16. Details of business activities (accounting for 90% of the turnover):**

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Manufacturing of Plastics & other products	83.23
2	Retail Trade	Ready Furniture, Furnishings & Accessories and E-Commerce	9.62

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	Manufacturing of Plastics & other products	222	83.23
2	Retail sales in non-specialized stores	471	4.42
3	Retail sale Via E-Commerce	479	5.20

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

Location	Number of plants	Number of offices	Total
National	12	165	177
International	–	–	–

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	35
International (No. of Countries)	53

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

The contribution of Exports as a percentage to total turnover is about 1.77%.

c. A brief on types of customers

Nilkamal serves Business to Business (B2B) and Retail and E-commerce segment. B2B segment includes sales to industrial customers and channel partners. Retail includes sales to customer from stores operating under Nilkamal brand and E-commerce.

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)	2916	2710	92.94	206	7.06
2.	Other than Permanent (E)	13	12	92.31	1	7.69
3.	Total employees (D + E)	2929	2722	92.93	207	7.07
WORKERS						
4.	Permanent (F)	608	608	100.00	0	0
5.	Other than Permanent (G)	8885	8815	99.21	70	0.79
6.	Total workers (F + G)	9493	9423	99.26	70	0.74

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 abled employees (D + E)	0	0	0	0	0
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	1	1	100.00	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F + G)	1	1	100.00	0	0

21. Participation/Inclusion/Representation of women

	Total(A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.5
Key Management Personnel	2	0	0

22. Turnover rate for permanent employees and workers

(disclose trends for the past 3 years)

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	18.79%	1.45%	20.24%	19.95%	2.92%	22.87%	21.5%	1.6%	23%
Permanent Workers	3.18%	0.00%	3.18%	19.85%	0.00%	19.85%	6%	0.00%	6%

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Nilkamal Crates and Bins, FZE	Subsidiary	100	No
2.	Nilkamal Foundation	Subsidiary	99	No
3.	Nilkamal Eswaran Plastics (Private) Limited	Subsidiary	96.28	No
4.	Nilkamal Eswaran Marketing (Private) Limited	Subsidiary	96.28	No
5.	Cambro Nilkamal Private Limited	Associate	50	Yes

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

a. Turnover (in ₹) : 36,86,38,86,000

b. Net worth (in ₹): 14,66,25,66,000

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)*	FY 2025-2026			FY 2024 – 2025		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	No grievance received	0	0	No grievance received
Investors (other than Shareholder)	Yes	0	0	No grievance received	0	0	No grievance received
Shareholders	Yes	2	0	All complaints resolved	3	0	All complaints Resolved
Employees and workers	Yes	0	0	No grievance received	0	0	No grievance received
Customers & Value Chain Partners – Distributors, Franchisee	Yes	132	0	Regarding manufacturing, packaging & quality. 100% pending complaints resolved for previous year	125	0	Regarding manufacturing, packaging & quality. 100% pending complaints resolved for previous year

* The Policies of the Company are placed on the Company's website under Corporate Governance section and the same can be accessed through the weblink: <https://nilkamal.com/corporate-governance/> & <https://www.nilkamalfurniture.com/pages/esclation-form> . Further, there are some internal policies placed on the intranet of the Company.

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Occupational Health and Safety (OHS) and Environment Safety	Risk and Opportunity	Risk: Inherently associated with business activities and processes. Opportunity: Strong internal controls and governance mechanism are in place at each of the factory. This improves the employee / worker safety and overall health wellbeing, leading to improved productivity.	Health, safety, and environmental risks are assessed on a continuous basis, and appropriate mitigation measures are periodically implemented across operations, including manufacturing, packaging, and quality. An effective grievance redressal mechanism is in place. Regular training is provided to employees and contract workers, and corrective and remedial actions are implemented at all manufacturing facilities.	Risk (Negative): Workplace accidents or health incidents may lead to medical, hospitalisation, and rehabilitation costs, impacting operations and finances. Opportunity (Positive): Focus on employee safety, health, and well-being supports zero-accident objectives, efficient plant operations, and achievement of targeted financial goals.
2	Product Quality & Safety	Risk and Opportunity	The inherent safety and quality risks in manufacturing operations and the potential to enhance employee well-being, operational efficiency, compliance, and market competitiveness through robust quality and safety practices.	The Company's manufacturing operations involve interaction with machinery and material handling equipment, which carry inherent safety risks. The Company adheres to its EHS Policy, applicable safety standards, and high operational practices, including safe handling of hazardous materials across all manufacturing facilities.	Opportunity (Positive): Emphasis on product quality and safety helps differentiate offerings in the market while robust safety protocols and preventive measures contribute to a safe and healthy work environment. Risk (Negative): Any lapse in safety or quality controls may adversely impact employee health and well-being and product reliability.
3	Reputation	Risk and Opportunity	The Company faces reputational risks arising from adverse publicity due to any act or omission, including on social media or other public platforms.	The Company actively monitors social media and stakeholder feedback and maintains a crisis management framework. Product complaints are addressed promptly, product deliveries are ensured as committed, and all regulatory requirements are complied with. All product and warranty commitments are subject to formal approvals.	Opportunity (Positive): Proactive management of reputational risks and timely resolution of customer complaints enhance brand reputation, customer satisfaction, loyalty, and retention, leading to improved lifetime customer value and reduced transaction costs. Risk (Negative): Negative customer feedback or loss of trust may result in revenue impact and customer attrition. However, such instances also provide opportunities to improve processes, strengthen reputation, and enhance market position.

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)
4	Renewable source of electrical power and energy	Opportunity	- Energy conservation measures often involve optimizing processes, equipment, and systems to operate more efficiently. - Implementing energy conservation measures can lead to significant cost savings. Shifting towards reduction of emissions.		Opportunity (Positive): Use of renewable energy and energy efficiency measures reduces emissions, lowers operating costs, improves productivity and resilience to energy price volatility, and enhances brand reputation and market differentiation.
5	Supply Chain Management	Risk and Opportunity	Risk: Dependency on limited suppliers may impact procurement and supply continuity. Opportunity: Long-standing relationships with multiple suppliers and continuous engagement help ensure uninterrupted supplies and smooth production operations.	The Company's relationship with multiple suppliers/vendors are decades old. Continuous discussions with the suppliers/vendors are maintained to ensure that the production is not hampered due to the required supplies.	Opportunity (Positive)
6	Reduction in emission of carbon and other hazardous gases / phasing out lead stabilers	Opportunity	Opportunity: Addressing GHG emissions and demonstrating a commitment to sustainability can improve stakeholder relations.		Opportunity (Positive) Geographical presence of the Company through its manufacturing plants spread across the country results in reduced transportation and thereby reduction of emission of carbon and other hazardous gases in the environment.
7	Risk Management and Cyber Security	Risk	Inadequate risk identification, mapping, and management processes may adversely impact business operations and affect relationships with customers.	The Board-constituted Risk Management Committee oversees the Company's risk management framework and ensures timely identification and mitigation of actual and potential risks, including cyber security threats, to minimise adverse business and stakeholder impact.	Negative
8	Employee Wellbeing	Opportunity	Opportunities: - Prioritizing employee well-being can lead to increased productivity, efficiency, and overall job satisfaction. - By promoting employee well-being, a supportive work environment can be created that reduces absenteeism and turnover rates.		Positive: - Healthy and engaged employees tend to be more motivated, focused, and committed to their work. - When employees feel valued and their wellbeing is prioritized, they are more likely to remain with the company, reducing the costs and disruptions associated with high turnover.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	The Policies which are statutorily required to be adopted by the Board, have been approved by them, while the others policies are formulated and implemented by the Human resources department of the Company.								
c. Web Link of the Policies, if available	Policies available on the Companies website: https://nilkamal.com/ https://nilkamal.com/corporate-governance/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	The Company encourages the value chain partners to follow its policies								
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your\ entity and mapped to each principle.	Yes, the Company's policies and practices are aligned with the National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business issued by the Ministry of Corporate Affairs and the requirements of the Companies Act, 2013, and are supported by adoption of recognised national and international standards and certifications including ISO 9001:2015 (Quality Management), ISO 14001:2015 (Environmental Management), ISO 45001:2018 (Occupational Health & Safety), ISO 50001:2018 (Energy Management), ISO 31001:2018 (Risk Management), BIFMA Level® 3, GREENGUARD, GreenPro, GRIHA/ GreenCo Gold Award by CII, IGBC membership, FSSC 22000, BRCGS and BIS licence for furniture products, demonstrating the Company's commitment to ethical governance, sustainable products, employee well-being, environmental stewardship, responsible value chains and stakeholder engagement in line with the BRSR Principles.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has articulated specific ESG commitments and targets, inter alia, covering areas such as energy conservation, nature-positive initiatives, safe workplace, equitable and inclusive workplace, water stewardship, ethics, transparency, quality and accountability, governance, and sustainable supply chain management. These commitments are aligned with the Company's business strategy and sustainability priorities. Performance against the identified commitments and targets is monitored on an ongoing basis through internal review mechanisms.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Board of Directors of the Company has empowered the Management to exercise oversight on the implementation of targets committed under ESG.								

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)**

Nilkamal remains firmly committed to sustainable development by proactively addressing key environmental, social and governance (ESG) priorities. The Company continues to focus on climate-related challenges through initiatives aimed at reducing carbon emissions, optimising energy consumption and progressively integrating green energy into its manufacturing processes to minimise its environmental footprint. In parallel, Nilkamal has strengthened its waste-minimisation and circular economy practices through recycling of plastic waste and efficient reuse of process scrap, while also promoting water conservation by implementing rainwater harvesting, water recycling systems and continuous monitoring of water efficiency. On the social front, the Company actively undertakes social welfare initiatives, either directly or through implementing agencies, with emphasis on improving educational infrastructure and providing financial support to underprivileged students. Through these focused efforts, Nilkamal continues to make measurable progress towards its ESG goals and contribute to a more sustainable and inclusive society.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Hiten V. Parekh Managing Director DIN: 00037550
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.	Yes. The Company has established an internal management committee dedicated to overseeing sustainability matters.
10. Details of Review of NGRBCs by the Company:	
Subject for Review	Review of principles undertaken by and frequency
Performance against above policies and follow up action	The performance against the BRSR Policies is reviewed periodically and as and when need arises. The updates in policies are carried out after considering the reviews and suggestions of the Executive Directors and Business heads.
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company is in Compliance with all the statutory requirements of principles to the extent applicable.

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

No

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

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors (BOD)	3	https://nilkamal.com/wp-content/uploads/2026/04/Familiarization-Programme-For-Independent-Directors-2025-26.pdf	75%
Key Managerial Personnel (KMP)	1		50%
Employees other than BoD and KMPs	135	1. POSH 2. Whistle Blower Policy 3. Health, Safety & Environment 4. Human Rights 5. Well being	81%
Workers	231	1. Health, Safety & Environment 2. Human Rights 3. Well being	59%

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an Appeal been referred? (Yes/No)
Penalty/ Fine	NIL				
Settlement					
Compounding Fee					
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment	NIL				
Punishment					

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

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

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

In the Companies policy named "Standard Code of Conduct for Employees", the guidance on Bribery and Corruption is outlined. Our employees and those representing us, including agents and intermediaries shall not directly or indirectly, offer or receive any illegal or improper payments or comparable benefits that are intended or perceived to obtain undue favors for the conduct of our business.

The policy is placed on the Company's website at, <https://nilkamal.com/wp-content/uploads/2024/05/Code-of-Conduct..pdf>

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

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

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of interest of Directors	0	None	0	None
Number of complaints received in relation to issues of Conflict of interest of KMPs	0	None	0	None

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.**

There were no cases of corruption or conflicts of interest which required action by regulators / law enforcement agencies / judicial institutions.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	46.62	57.97

9. Openness of business

Provide details of concentration of purchases and sales with trading houses, dealers and related parties along with loans and advances and 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	0.17%	0.21%
	b. Number of trading houses where purchases are made from	4	7
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	100%	100%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	23.95%	24.61%
	b. Number of dealers / distributors to whom sales are made	3,881	3,262
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	14.02%	10.62%
Share of RPTs	a. Purchases (Purchases with related parties / Total Purchases)	0.87%	1.08%
	b. Sales (Sales to related parties / Total Sales)	1.48%	1.38%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	4.40%	9.00%
	d. Investments (Investments in related parties / Total Investments made)	12.70%	83.39%

Leadership Indicators

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

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

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. Please refer code of conduct available on the website of the Company at <https://nilkamal.com/corporate-governance/>.

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	FY 2024-25	Details of improvements in environmental and social impacts
R&D	0.35%	0.31%	The Company has invested on the research and innovation which have resulted in the reduction of emission and improve the efficiency of the processes.
Capex	0	0	

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

Yes, the entity has procedures in place for sustainable sourcing. The Company's core raw materials are sourced from globally recognised manufacturers that focus on sustainable practices, continuous technological upgradation and investments in research and development, with an emphasis on product sustainability, quality and responsible resource utilisation.

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

Not ascertainable

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)** :- The Company recovers plastic waste generated internally as well as returned finished goods from customers. This plastic waste is safely grinded and reused in optimal quantities without compromising product quality. The Company also works closely with major customers to collect used plastic products from the market and recycle them for use in the manufacture of new products.
- (b) **E-waste** :- At the end of the product life cycle, e-waste is handed over to authorised vendors in accordance with the Company's policy. These vendors collect and dispose of the e-waste in compliance with applicable regulations, and the required e-waste disposal certificates are obtained.
- (c) **Hazardous waste** : – Hazardous waste generated at the Company's manufacturing units is disposed of through authorised Hazardous Waste Treatment, Storage and Disposal Facilities located near each plant, ensuring safe and compliant handling.

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.

The EPR is applicable to the Company as the brand owner. The Company has successfully registered in Central Pollution Control Board's portal (CPCB) and subsequent steps has been taken.

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: No

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the if any, web-link.
–	–	–	–	–	–

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

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

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Plastic material (PP &/HD)	8.44%	5.65%

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastic (including packaging)	4620	3787	-	2435	2339	-
E-waste	-	-	0.29	-	-	0.41
Hazardous waste	-	-	199	-	-	134
Other waste	-	-	3683	-	-	2673

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
Furniture	1.4%
Crates	0.9%

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	2710	2710	100	2710	100	0	0	2710	100	0	0
Female	206	206	100	206	100	206	100	0	0	0	0
Total	2916	2916	100	2916	100	206	7.06	2710	92.94	0	0
Other than Permanent employees											
Male	12	12	100	12	100	0	0	12	100	0	0
Female	1	1	100	1	100	1	100	0	0	0	0
Total	13	13	100	13	100	1	7.69	12	92.31	0	0

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	608	608	100	608	100	0	0	608	100	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	608	608	100	608	100	0	0	608	100	0	0
Other than Permanent workers											
Male	8815	8815	100	8815	100	0	0	0	0	0	0
Female	70	70	100	70	100	70	100	0	0	0	0
Total	8885	8885	100	8885	100	70	0.79	0	0	0	0

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

	FY 2025-26	FY 2024-25
Cost incurred on well- being measures as a % of total revenue of the Company	0.78%	0.81%

2. Details of retirement benefits.

Benefits	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Y	100	100	Y
Gratuity	100	100	Y	100	100	Y
ESI	3.66	38.16	Y	8.83	33.89	Y
WC Policy	0	10.20	Y	2.94	7.30	Y

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

The Company recognizes the importance of the Rights of Persons with Disabilities Act, 2016 and is committed to creating an inclusive environment. All our plants and corporate office, are fully accessible to differently-abled employees and workers. We have deployed infrastructure which includes ramps, wide doorways and automated elevators.

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.

Yes, Nilkamal is an equal opportunity employer. The Company has adopted a standalone Equal Opportunity Policy in complete alignment with Section 21 of the Rights of Persons with Disabilities Act, 2016. The policy explicitly prohibits any form of discrimination during recruitment, promotion or career progression.

The company has a documented equal opportunity policy and human resource policy. This is applicable to all plant and offices and is available on

Weblink : <https://nilkamal.com/wp-content/uploads/2023/06/Equal-Opportunities-Policy-Statement-.pdf>

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

Parental leaves are availed by 123 male employees and workers during the reporting FY and 6 Female employees took the maternity leave, post which they have resumed work, been given similar responsibilities and are retained.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes, the grievances of the employees & workers are addressed regularly: - For workers, grievances are primarily channelled through physical suggestion boxes, designated shift in-charges and Works Committees. - Contractual and casual workers are briefed about grievance channels during their safety induction and can raise issues directly with the designates site supervisors - Complaints and issues are resolved in presence of concerned workers. - Safety committee/ grievance committee team handles the grievance which are raised or occur at the company. - Working committee addresses and sorts the grievances that are raised at the workplace. - A physical Complaint box is kept at easily accessible and visible location in plant. Weekly or once in a month as preferred, the complaints are read. Basis the complaints, corrective actions are taken and communicated to workers - The Works and Health and Safety Committee has been formulated to redress complaints and grievances of employees and workers.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total employees / workers in respective category (A)	No. of employees / Workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	2,916	0	0	3,022	0	0
- Male	2,710	0	0	2,817	0	0
- Female	206	0	0	205	0	0
Total Permanent Workers	608	0	0	534	0	0
- Male	608	0	0	534	0	0
- Female	0	0	0	0	0	0

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	2722	2588	95.08	2210	81.19	3351	2570	76.69	2540	75.80
Female	207	137	66.18	132	63.77	205	135	65.85	125	60.98
Total	2929	2725	93.04	2342	79.96	3556	2705	76.07	2665	74.94
Workers										
Male	9423	7503	79.62	7452	79.08	8200	7501	91.48	7413	90.40
Female	70	57	81.43	58	82.86	111	89	80.18	91	81.98
Total	9493	7560	79.64	7510	79.11	8311	7590	91.32	7504	90.29

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

At Nilkamal, we have a well-defined annual appraisal process conducted at the end of the financial year, during which a one-to-one discussion is done with employees regarding their individual performance and development. All confirmed permanent employees undergo an annual performance.

For workers, reviews are mapped to productivity, skill-level assessments, discipline and safety compliance.

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	2722	2722	100	3351	3087	92.12
Female	207	207	100	205	182	88.78
Total	2929	2929	100	3556	3269	91.93
Workers						
Male	9423	9423	100	8200	6908	84.24
Female	70	70	100	111	96	86.49
Total	9493	9493	100	8311	7004	84.27

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

Yes. All locations are certified for Occupational Health & Safety Management System. The system covers 100% employees, workers and interested party's health and safety at each certified location.

The system includes everything from planning to developing processes, as well as monitoring and analyzing data and improving it continually.

It encompasses risk assessment, hazard identification, incident management and continuous safety training.

The system also governs strict PPE usage, machine guarding protocols and heavy machinery safety operations for both employees and third-party contract workers.

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

- At all the certified locations, in order to identify the work-related hazards, HIRA (Hazard Identification and Risk Assessment) is conducted. HIRA assesses both the routine and non-routine activities to determine the risk from them.
- Material Safety database sheet (MSDS) is maintained at all the locations.
- Daily shift inspections by floor supervisors, regular walk-downs by the safety committee and scheduled internal safety audits are conducted
- Mandatory annual audits of fire suppression systems, alarms, and structural integrity conducted to assess emergency preparedness.
- Emergency evacuation drills are simulated

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

Yes. The entity has active processes enabling workers to report hazards and remove themselves from risks without fear of retaliation. The process is available at all the locations. The processes include direct interaction with controller or safety officer, suggestion box, approaching the Work's Committee or Health and Safety Committee

Designated safety officers are available in all Manufacturing units to assess reported hazards and guide the safe removal of personnel if a risk is validated

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

Yes. The Company facilitates access to non-occupational healthcare services primarily through medical insurance frameworks and statutory schemes:

- Permanent employees are covered for medical treatments through Mediclaim reimbursement policy for hospitalization and non-occupational medical treatments.
- The Company has formed a Benevolent fund to provide financial assistance to employees in case of significant medical expense for treatment for self and family members
- Workers covered under the wage ceiling are enrolled in the Employees' State Insurance Corporation (ESIC) scheme, providing full medical care for themselves and their dependents
- Employees have access to Employee Assistance Programs (EAP) called Bandhan, which includes confidential mental health counseling and wellness webinars.

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

Safety Incident / Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

The following committees have been formed and reviewed periodically to ensure a safe and healthy work place: Health & Safety Committee, Grievance committee, Works redressal Committee, Worker Welfare Committee.

The primary responsibility of these committees are to ensure that hazard identification and risk mitigation is an integral part of our daily operational culture.

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

	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	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	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.

Corrective actions have been taken post consultation of managerial and non-managerial employees and workers. Effectiveness of the corrective actions have also been monitored.

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 (Y/N): Yes.

(B) Workers (Y/N): Yes.

We have a Benevolent fund which offers a compassionate compensation to support the nominee in the event of untimely death for a fixed period of time. Our employees are covered under ESIC, workman compensation and group accident insurance.

Statutory coverages such as the Employees' Deposit Linked Insurance (EDLI) scheme under the EPFO and the Employees' State Insurance (ESI) death benefits are also strictly enforced.

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

The Company has a process in place for ensuring the compliance of the statutory dues such as GST, direct tax, employee related deductions, PF and ESI etc. and its payments as applicable of the relevant value chain partners of the Company.

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

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	0	0	0	0

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)

Yes. The Company provides structured transition assistance to support continued employability and manage career endings.

We organise pre-retirement workshops covering post-retirement financial planning, pension corpus protections through our Employee Assistance Program. Employees are also guided on managing their financial settlements, Gratuity, and Employee Provident Fund (EPF) withdrawals.

Some employees, after retirement age, are considered for advisory role in the Company at the discretion of management.

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	0
Working Conditions	0

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.

Currently the Organization has not taken any specific measures for assessment of value Chain partners.

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 systematically identifies key stakeholder groups based on their significant contributions to business value. These stakeholders encompass employees, shareholders, investors, distributors, customers, channel partners, vendors, suppliers, regulators, and government agencies.

The identification process is qualitative and collaborative, involving consultations with various departments, senior management, and the board of directors. Insights and feedback from these groups help determine stakeholders who play a crucial role in the company's operations and strategic decisions.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Email, notice board, intranet, one-on-one Counselling, video conferences; audio conference calls;	Regularly	Career development, salary and other perquisites, work ethics policy communication, and team building, among others
Shareholders / Investors	No	Press releases, email, media releases, annual general meeting, stock exchange intimations, website uploads, investors meeting	Quarterly and as and when need arises	Disclosing Quarterly/ Half Yearly/ Yearly Results, sending Annual Reports and Notice for General Meetings, Dividend updates
Distributors/ Channel Partners	No	Email, Physical and video - conference etc.	Regularly	Sales Orders, Discount Policies, general updates, Advertisement, Events (campaigns & announcement) etc
Customers	No	Personal meeting, Email, SMS, ads, website, newspaper, social media etc.	Regularly	Through Distributors and also direct interaction
Suppliers/ Vendors	No	Personal meeting, Email, website, meetings etc.	Regularly	Query and grievance redressal, SCM
Government/ Regulators Agencies	No	Email, one-on-one meetings, Video-conference, Annual report and regulatory filings facility inspections	Regularly	On various Law points, regulations, amendments, and approvals
Communities	No	Directly/ Implementing Agency	Regularly	CSR initiatives

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

The Company has defined processes for consultation with stakeholders on economic, environmental, and social matters, which are delegated to the respective functions and departments based on subject matter relevance.

The Company is committed to continuous and proactive stakeholder engagement to effectively communicate its strategy, performance, and sustainability priorities. Inputs and feedback are collected through regular interactions, including meetings, discussions, surveys, and periodic reports, and are used to inform decision-making and refine policies and practices.

Material feedback arising from such consultations is periodically consolidated and presented to the Board and its Committees for review and guidance, to ensure alignment with stakeholder expectations and business objectives

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

Yes, the Company undertakes stakeholder consultation through structured stakeholder engagement meetings and assessments, which form an integral part of the identification and management of material environmental and social matters.

Stakeholder feedback is systematically evaluated and integrated into the Company's policies, strategies, and operational practices, thereby supporting responsible business conduct and advancing sustainable value creation.

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

The Corporate Social Responsibility (CSR) initiatives of the Company engage with and addresses the concerns of vulnerable/marginalised stakeholder groups to build equitable and inclusive pathways for women, youth, and marginalized groups on a meaningful scale.

PRINCIPLE 5 : Businesses should respect and promote human rights.

Essential Indicators

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	2916	2479	85.01	3022	2726	90.21
Other than permanent	13	11	84.62	26	23	88.46
Total Employees	2929	2490	85.01	3048	2749	90.19
Workers						
Permanent	608	522	85.86	534	483	90.45
Other than permanent	8885	7729	86.99	8311	7596	91.40
Total Workers	9493	8251	86.92	8845	8079	91.34

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

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	2916	0	0	2916	100	3022	0	0	3022	100
Male	2710	0	0	2710	100	2817	0	0	2817	100
Female	206	0	0	206	100	205	0	0	205	100
Other than Permanent	13	0	0	13	100	26	0	0	26	100
Male	12	0	0	12	100	21	0	0	21	100
Female	1	0	0	1	100	5	0	0	5	100
Workers										
Permanent	608	0	0	608	100	534	0	0	534	100
Male	608	0	0	608	100	534	0	0	534	100
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent	8885	0	0	8885	100	8311	0	0	8311	100
Male	8815	0	0	8815	100	8200	0	0	8200	100
Female	70	0	0	70	100	111	0	0	111	100

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	7	11,25,000	01	10,75,000
Key Managerial Personnel (KMP)	2	1,44,76,224	0	0
Employees other than BoD and KMP	2717	6,44,816	207	6,51,014
Workers	9423	2,00,200	70	1,92,600

* Median Salary – Annual Basis

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
Gross wages paid to females as % of total wages	5.85	5.74

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 Company has a dedicated focal point to address human rights impacts.

The Head of Human Resources (CHRO) serves as the primary focal point responsible for human rights impacts caused or contributed to by the business.

Any grievances regarding fair wages, forced labour, or workplace discrimination are routed directly to the HR department for root-cause resolution.

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

Nilkamal maintains a zero-tolerance policy toward human rights violations. We have established processes and committees in place, to redress the grievances related to human rights such structures includes Internal Complaints Committee (PoSH related)/Worker Committee/Grievances Committee/Whistle Blower mechanism are various institutional frameworks present to address the grievances related to human rights.

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

	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	0	0	None	0	0	None
Discrimination at workplace	0	0	None	0	0	None
Child Labour	0	0	None	0	0	None
Forced Labour/Involuntary Labour	0	0	None	0	0	None
Wages	0	0	None	0	0	None
Other human rights related issues	0	0	None	0	0	None

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

	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)	0	0
Complaints on POSH as a % of female employees / workers	0%	0%
Complaints on POSH upheld	0	0

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

Nilkamal has over the years built the culture of transparency, trust and openness in the Organisation. There is a robust Induction process where all new joiners are told about the various processes in place to avoid any kind of adverse consequences to the complainant. Some examples of the initiatives include development of works committee and Health and Safety Committee who can provide the necessary protection to the complainant. Nilkamal follows zero tolerance policy for such cases and identity and information of complainant is kept confidential.

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

Yes, human rights requirements form part of our business agreements and contracts.

10. Assessments for the year:

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

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

Currently there are no risks or gaps identified through the assessment process arising out of Question No 10. As a policy at Nilkamal there is no employment of Child Labour. There is POSH committee and a grievance redressal committee which is accessible to all employees and workers.

There is regular internal audit being conducted to ensure wages are in line with the statutory norms.

Leadership Indicators

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

The company did not receive any grievances/complaints on human rights violation and hence no processes were modified/introduced to address the same.

Our current framework including internal audits, the grievance handling committee and active on-site redressal mechanisms remain adequate to identify and address any operational risks.

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

Nilkamal Limited has formed an internal committee for due diligence to discuss on human rights practices and protocol. During our internal review, we have not found any concerns on the mentioned points.

Human Rights due diligence process and mechanisms are being established to enhance the current human rights assessment. Risk based assessments are conducted at periodic intervals which include events like onboarding and renewal of agreements. Set criteria and risk-based reviews are performed.

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. The premise/office are accessible to differently abled employees and visitors.

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 Labour	0
Forced Labour/Involuntary Labour	0
Wages	0

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

Currently, we have not conducted assessments of our value chain partners.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment**Essential Indicators****1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	17,369.0	13,867.5
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	38,334.9	34,652.4
Total energy consumption (A+B+C)	55,703.9	48,519.9
From non-renewable sources		
Total electricity consumption (D)	1,96,116.4	1,81,486.9
Total fuel consumption (E)	2,359.7	1038.4
Energy consumption through other sources (F)	96,311.8	1,12,372.0
Total energy consumed from non-renewable sources (D+E+F)	2,94,787.9	2,94,897.3
Total energy consumed (A+B+C+D+E+F)	3,50,491.8	343417.2
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0000095	0.00001060
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [#] (Total energy consumed / Revenue from operations adjusted for PPP)	0.00019339	0.00021903
Energy intensity in terms of physical output	0.0035	0.0041
Energy intensity <i>(optional)</i> – the relevant metric may be selected by the entity		-

The latest International Monetary Fund's (IMF) purchasing power parity (PPP) conversion rate of 20.34 has been applied to calculate PPP adjusted total revenue from operations.

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

No

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

The Company does not have any sites or facilities identified as Designated Consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India during the reporting period.

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	84,597	82,632
(ii) Groundwater	2,56,609	1,95,110
(iii) Third party water	63	20,278
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	3,41,269	2,98,020
Total volume of water consumption (in kilolitres)	3,41,269	2,98,020
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0000093	0.0000092
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [#] (Total water consumption / Revenue from operations adjusted for PPP)	0.00018830	0.00019007
Water intensity in terms of physical output	3.4	3.5
Water intensity <i>(optional)</i> – the relevant metric may be selected by the entity	-	-

The latest International Monetary Fund's (IMF) Purchasing Power Parity (PPP) conversion rate of 20.34 has been applied to calculate PPP adjusted total revenue from operations.

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

No

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
- No treatment		
- With treatment – please specify level of Treatment	81,658	96,338
(ii) To Groundwater		
- No treatment		
- With treatment – please specify level of Treatment	1,662	2,316
(iii) To Seawater	-	-
- No treatment		
- With treatment – please specify level of Treatment		
(iv) Sent to third-parties	-	-
- No treatment		
- With treatment – please specify level of Treatment		
(v) Others	-	-
- No treatment		
- With treatment – please specify level of Treatment		
Total water discharged (in kiloliters)	83,320	98,654

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

No

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

Yes. The Company has implemented a Zero Liquid Discharge (ZLD) mechanism. Treated wastewater is completely reused within the premises, primarily for gardening and toilet flushing, ensuring that no liquid effluent is discharged outside the facility.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	Ppmv	0.80	1.06
Sox	microgram/m3	174	225
Particulate matter (PM)	microgram/m3	482	500
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

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

M/S SGS laboratories, Global Enviro Laboratory

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ Equivalent	6,926	6,103
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ Equivalent	46,682	38,844
Total Scope 1 and Scope 2 emissions per rupee of Turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ Equivalent/Rs.	0.00000145	0.00000138
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [#] (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ Equivalent/Rs.	0.0000296	0.00002867
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO ₂ Equivalent	0.00047	0.00046
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

The latest International Monetary Fund's (IMF) Purchasing Power Parity (PPP) conversion rate of 20.34 has been applied to calculate PPP adjusted total revenue from operations.

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

No

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

Yes. The Company has implemented multiple projects and initiatives aimed at reducing greenhouse gas (GHG) emissions across its operations. These include deployment of energy-efficient equipment such as VFDs, servo motors, high-efficiency air compressors with permanent magnet motors, optimisation of machine operations to reduce cycle time and energy consumption, and use of heater jackets to minimise heat loss.

The Company has significantly increased the use of renewable energy through solar panel installations and wind energy, and enhanced the share of solar power consumption. Initiatives such as elimination of PNG gas line leakages, optimisation of cooling tower operations, weight reduction and redesign of products and packaging, increased in-house recycling of materials, use of recycled plastic for polybags, recycling of own PP bags, and sourcing packaging from local vendors to reduce transportation-related emissions have further contributed to lowering carbon intensity.

Additionally, rainwater harvesting and reuse, tree plantation activities, and continuous process optimisation to eliminate unnecessary steps support the Company's ongoing efforts to reduce its environmental footprint and GHG emissions.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tons)		
Plastic waste (A)	337	4,778
E-waste (B)	0.294	0.408
Bio-medical waste (C)	0.0270	0.0001
Construction and demolition waste (D)	0.000	0.0000
Battery waste (E)	0.000	3.635
Radioactive waste (F)	0.000	0.0000
Other Hazardous waste. Please specify, if any. (G), Used or spent oil - Schedule I, 33.2 Contaminated cotton rags or other cleaning materials - Schedule I, 33.1 Empty barrels/ containers/ liners contaminated with hazardous chemicals /wastes/ Chemical Sludge from ETP	199	137
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) (Process wastes, residues and sludges, Bag, Lumps, Wood, Paper, Metal, Plastic	3,683	2673
Total (A+B + C + D + E + F + G + H)	4,219.32	7,592.04

Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00000011 MT/Rs	0.00000023 Mt/Rs
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00000235	0.00000484
Waste intensity in terms of physical output	0.043	0.090
Waste intensity (optional) – the relevant metric may be selected by the entity		-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	3,783	2,339
(ii) Re-used	4,620	2,435
(iii) Other recovery operations	0	0
Total	8,403	4,774
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	4,255	2,912
Total	4,255	2,912

The latest International Monetary Fund's (IMF) Purchasing Power Parity (PPP) conversion rate of 20.34 has been applied to calculate PPP adjusted total revenue from operations.

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

No

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

The Company follows The Hazardous Waste Management Rules, 2008 as amended from time to time.

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

S. No.	Location of operations/offices	Type of Operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable. Nilkamal does not have any operations / offices in / around ecologically sensitive areas.			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable. Nilkamal has not undertaken any projects that require an Environmental Impact Assessment (EIA).					

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

Yes

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable				

Leadership Indicators

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

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

(i) Name of the area: **All units**

Nature of operations: Manufacturing of injection moulded articles, Metal & wooden furniture and Mattress

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	84,597	82,632
(ii) Groundwater	2,56,609	1,95,110
(iii) Third party water	63	20,278
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	3,41,269	2,98,020
Total volume of water consumption (in kilolitres)	3,41,269	2,98,020
Water intensity per rupee of turnover (Water consumed / turnover)	0.0000093	0.0000092
Water intensity (optional) – the relevant metric may be selected by the Entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment		
- With treatment – please specify level of treatment	81,658	96,338
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment	1,662	2,316
(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)	83,320	98,654

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

External Agency. M/s. SGS India Pvt. Limited, Chennai, Global Enviro Laboratories LLP.UP, Tamil Nadu pollution control board.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ Equivalent	24,172	20,144
Total Scope 3 emissions per rupee of turnover	MtCO ₂ e / Rs.	0.00000066	0.00000062
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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

No

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.

N.A.

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 in the following format:

Your Company has undertaken several initiatives and adopted appropriate technologies to improve resource efficiency and reduce environmental impact across its operations. The Company has progressively enhanced the use of renewable energy by purchasing and generating green electricity at multiple manufacturing locations, thereby reducing dependence on conventional energy sources and lowering carbon intensity.

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

Yes. The Company has a comprehensive Business Continuity and Disaster Management Plan in place across all its manufacturing locations. Emergency preparedness plans have been developed for each plant, and mock drills are conducted once every three months to test readiness and response effectiveness. Dedicated on-ground response mechanisms have been established through the formation of various teams, including Emergency Response Teams, Fire-Fighting Teams, First Aiders, Communication Teams, and Power & Utility Teams. These teams are trained to respond promptly to emergencies and ensure safety of employees, continuity of operations, and minimisation of operational disruptions.

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.

The Company has not carried out any environmental assessment Impacts of its business partner.

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

Not Assessed.

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

a. By the Listed entity: Nil

b. By the Top ten (in terms of value of purchases and sales, respectively value chain partners):
Not Assessed.

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.

The Company is affiliated with five (5) 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	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
2	Retailers Association of India (RAI)	National
3	Federation of Indian Exporter Organization (FIEO)	National
4	Organization of Plastic Processors of India (OPPI)	National
5	Society of Manufacturing of Industrial Storage Systems (SMISS)	National

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

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

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 the current financial year.**

Name and brief details of Project	SIA Identification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant web link
Not Applicable					

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

S/N	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amount paid to PAFs in the FY (In INR)
Not Applicable						

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

The Company has established structured and transparent mechanisms to address grievances from all stakeholders, including communities, shareholders, suppliers, and business partners.

An ethics and compliance framework, supported by the Internal Complaints Committee (ICC), enables reporting of concerns such as misconduct, fraud, workplace issues, and EHS violations. All complaints are handled confidentially and addressed promptly.

Shareholders can raise grievances through designated channels, including the Compliance Officer's contact details available on the Company's website. A formal mechanism is also in place for suppliers, vendors, and partners to ensure timely resolution of issues.

Additionally, the Company follows an "Open Door" policy, allowing community representatives and stakeholders to directly engage with local management for effective grievance resolution.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	10.51%	8.52%
Sourced directly from within the district and neighbouring districts	33%	33%

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

Location	FY 2025- 26	FY 2024- 25
Rural	34.52	30.97
Semi-urban	8.58	14.64
Urban	17.81	16.43
Metropolitan	39.09	37.96

Place are categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan.

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 plan
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)
Not Applicable			

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

The Company currently does not have a preferential procurement policy that provides specific preference to suppliers from marginalized or vulnerable groups. Procurement decisions are guided by principles of fairness, transparency and competitiveness, ensuring equal opportunity for all suppliers based on quality, cost, reliability and compliance standards. While no targeted policy is in place at present, the Company remains committed to responsible sourcing practices and adherence to applicable legal and regulatory requirements, and continues to evaluate opportunities to strengthen inclusive procurement in line with sustainability objectives.

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

As per the nature of business and availability of raw materials, the Company procure raw materials from the best available sources.

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

Not Ascertained

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.

Not Applicable

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

6. Details of beneficiaries of CSR Projects:

Please refer Annexure – A to Boards' Report i.e. Annual Report on CSR Activities.

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 Company has a defined customer complaint management process to record, track and resolve customer grievances. Customer feedback and satisfaction surveys are conducted to capture suggestions and inputs, which are reviewed to improve products, services and 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	NA
Safe and responsible usage	0.80
Recycling and/or safe disposal	0.03

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	None	0	0	None
Advertising	0	0	None	0	0	None
Cyber-security	0	0	None	0	0	None
Delivery of essential Services	0	0	None	0	0	None
Restrictive Trade Practices	0	0	None	0	0	None
Unfair Trade Practices	0	0	None	0	0	None
Other	208	0	regarding manufacturing, packaging & quality.100% pending complaints resolved for previous year	125	0	regarding manufacturing, packaging & quality.100% pending complaints resolved for previous year

4. Details of instances of product recalls on account of safety issues: Not Applicable

	Number	Reasons for recall
Voluntary recalls	-	-
Forced recalls	-	-

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.

The Company do have a security policy. The same has been uploaded on the intranet of the Company.

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

No such event has been reported for the FY 2025-26 and hence not applicable.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches along with impact

No Instances of data breach were reported or observed for FY 2025-26

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

No Instances of data breach were reported or observed for FY 2025-26

c. Impact, if any, of the data breaches

Not applicable

Leadership Indicators

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

www.nilkamal.com; www.nilkamalfurniture.com; www.nilkamalhomes.com; www.nilkamalsleep.com; www.nilkamalmaterialhandling.com

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

The Company educates consumers on safe and responsible product usage by providing assembly manuals with all ready-to-assemble furniture and care instructions on its e-commerce platforms. Key product features and benefits are also communicated through e-commerce listings and marketing collaterals to support informed and responsible use.

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

Not applicable

- 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. The Company provides product information beyond statutory requirements, including key features and benefits displayed on products, e-commerce platforms and marketing collaterals. Yes. Consumer satisfaction surveys are periodically conducted to assess customer experience and gather feedback on major products and operations.