BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Section A: General Disclosures

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L28900MH1982PLC028535
2	Name of the Listed Entity	Kabra Extrusion Technik Limited
3	Date of incorporation	21-10-1982
4	Registered office address	Fortune Terraces, B-Wing, 10th Floor, Opp. Citi Mall, New Link Road, Andheri (West), Mumbai - 400 053.
5	Corporate address	Fortune Terraces, B-Wing, 10th Floor, Opp. Citi Mall, New Link Road, Andheri (West), Mumbai - 400 053.
6	E-mail	ket_sd@kolsitegroup.com
7	Telephone	+91 22 2673 4822
8	Website	www.kolsite.com; www.geon-energy.com
9	Financial year for which reporting is being done	FY 2025 - 2026
10	Name of the Stock Exchange(s) where shares are listed	BSE Ltd. - 524109 National Stock Exchange of India Ltd. - KABRAEXTRU
11	Paid-up Capital	Rs.17,48,64,180 divided into 3,49,72,836 Equity Shares of Rs. 5 each fully paid up
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Shilpa Rathi, Company Secretary Telephone - +91 22 2673 4822 Email - ket_sd@kolsitegroup.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone basis
14	Name of assurance provider	Not Applicable for the reporting period as per circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.
15	Type of assurance obtained	Not Applicable for the reporting period as per circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.

Note: Please note that the numbers have been rationalized in this year's report, wherever required.

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 machinery for the plastic products, battery pack and invertor, separator containers and energy storage system.	100%

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

Sr. No	Product / Service	NIC Code	% of Turnover contributed
1	KET - Manufacturing machinery for the plastic products.	28292	68.60%
2	Geon - Manufacturing of Battery pack and invertor, Separator containers and Energy storage system.	27202	29.80%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	3	9	12
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States & UTs)	21
International (No. of Countries)	71

Note: Covering Geon and KET Division.

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

11.63% (KET & Geon Division)

c. A brief on types of customers.

The Company's Extrusion Division (KET) caters to plastic pipe and plastic film manufacturers, while the GEON (formerly Battrixx) Division serves electric vehicle manufacturers.

GEON DIVISION: The Company's customers primarily comprise distributors and dealers who further supply products to end consumers. It has recently expanded its sales channels by initiating sales through e-commerce sites.

KET DIVISION: The Company's customers primarily comprise B2B customers who use the products as raw materials or inputs in the manufacturing of end products such as blown films and pipes.

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)	529	500	94.52%	29	5.48%
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total employees (D + E)**	529	500	94.52%	29	5.48%
	WORKERS					
4.	Permanent (F)	136	136	100%	0	0
5.	Other than Permanent (G)	159	159	100%	0	0
6.	**Total workers (F + G)**	295	295	100%	0	0

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	DIFFERENTLY ABLED EMPLOYEES					
1.	Permanent (D)	1	1	100%	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total differently abled employees (D + E)**	1	1	100%	0	0
	DIFFERENTLY ABLED WORKERS					
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	**Total differently abled workers (F + G)**	0	0	0	0	0

Note: The Company has provided wheelchair-accessible pathways and washroom facilities at Geon's premises to ensure accessibility and inclusion for the employees and workers with disabilities.

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	2	28.57%
Key Management Personnel	2	1	50.00%

Note: The Board of Directors includes Executive Directors and Independent Directors. The Key Managerial Personnel include Chief Financial Officer and Company Secretary.

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	39.64	45.61	39.96	41.40	32.50	41.50	18.72	35.71	17.10
Permanent Workers	3.61	0.00	3.61	5.40	0.00	5.40	2.51	0.00	2.51

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

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

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Kabra Mecanor Belling Technik Limited	Subsidiary Company	69.98%	No
2.	Varos Technology Private Limited	Subsidiary Company	100%	No
3.	Kabra Energy Private Limited	Subsidiary Company	100%	No

VI. CSR Details

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

(ii) Turnover (in Rs.) – Rs. 450.998 Crore

(iii) Net worth (in Rs.) – Rs. 447.378 Crore

VII. Transparency and Disclosures Compliances

25. Complaints/Grievance 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 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No. While the Company does not currently have a dedicated community grievance redressal mechanism, it maintains regular engagement with local communities through its CSR programmes, stakeholder outreach initiatives, and community interaction forums. Feedback and concerns received through these channels are reviewed and addressed by the relevant functions.	0	0	Nil	0	0	Nil

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Investors (other than shareholders)	Not Applicable	0	0	Nil	0	0	Nil
Shareholders	Yes, grievances are addressed through the Registrar and Share Transfer Agent (RTA) and the Company's Compliance Officer.	2	0	All complaints were resolved promptly.	3	0	All complaints were resolved promptly.
Employees and workers	Yes, The Company has established a Grievance Redressal Policy that provides a structured and confidential mechanism for addressing employee grievances. The policy follows a defined escalation process involving the Reporting Superior, Head of Department, Top Management and where required, the Grievance Resolution Committee, ensuring timely and fair resolution of concerns while maintaining confidentiality. The Grievance Redressal Policy is available with the company. For concerns relating to fraud, misuse of authority, unethical conduct or other serious matters, the Company has implemented a Vigil Mechanism/ Whistle Blower Policy that provides a separate protected reporting channel. The policy is available at: https://www.kolsite.com/uploads/investores/pdf/vigil-mechanism-whistle-blower-policy.pdf At the Geon Division they can raise grievances or workplace related concerns by approaching the HR department directly or by submitting them via email. Additionally, a suggestion/ grievance box is available at the plant.	22	3	All complaints were resolved promptly.	0	0	Nil

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Customers	Yes, The Company has established a structured mechanism for addressing customer related operational concerns. It follows a defined escalation process involving the Reporting Superior, Head of Department, Top Management and where required, the Customer Review Board, ensuring timely and fair resolution of the concerns. Only major complaints are monitored at the Top Management.	0	0	Nil	0	0	Nil
Value Chain Partners	Yes, The Company has established procedure that provides a structured mechanism for addressing Supplier concerns. It follows a defined escalation process involving the Reporting Superior, Head of Department, Top Management ensuring timely and fair resolution of the concerns. Only major complaints are monitored at the Top Management.	0	0	Nil	0	0	Nil

26. Overview of the entity's material responsible business conduct issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications[1]

The Company has a Risk Management Policy governed by the Board of Directors. Risks are identified by designated Risk Owners during the normal course of business operations and assessed based on their likelihood of occurrence and potential impact, including financial loss, regulatory non-compliance, environmental incidents and reputational damage. The Internal Audit team independently identifies and assesses key risks and formulates mitigation strategies in consultation with process owners. The Risk Management Committee oversees the effectiveness of risk controls and reports to the Audit Committee on material business risks.

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	Energy Management	Risk	Energy is a critical operational input in the Company's manufacturing processes involving industrial machinery, equipment and plastic processing systems. Dependence on electricity, fuel and other energy sources for manufacturing operations may expose the Company to rising energy costs, supply disruptions and evolving environmental regulations. Inefficient energy utilisation may impact operational efficiency, increase production costs and create regulatory and reputational risks.	To mitigate these risks, the Company focuses on improving energy efficiency across manufacturing facilities through regular monitoring of energy consumption, optimisation of production processes and adoption of energy conservation practices. The Company also explores opportunities to enhance operational efficiency and reduce energy intensity wherever feasible.	Negative There was no negative financial impact for the reporting year 2025-26.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Workforce Health & Safety	Risk	Employees engaged in manufacturing operations may face health and safety risks arising from exposure to heavy machinery, moving equipment, electrical systems and industrial processes. Maintaining a strong safety culture and implementing effective workplace safety measures are essential to minimise accidents, operational disruptions, legal liabilities and reputational concerns.	To address these risks, the Company implements workplace health and safety measures including regular Safety training programmes, use of Personal Protective Equipment, Incident reporting mechanisms and periodic monitoring of workplace conditions. Emergency preparedness and continuous safety awareness initiatives are also promoted across manufacturing facilities.	Negative There was no negative financial impact for the reporting year 2025-26.
3	Fuel Economy & Emissions in Use-phase	Opportunity	Increasing focus on energy efficiency, lower emissions and sustainable industrial operations presents an opportunity for the Company to strengthen its product portfolio and market competitiveness. Growing customer preference for energy-efficient machinery and equipment, along with evolving environmental regulations, may support demand for products designed with improved operational efficiency and reduced environmental impact.	Not Applicable	Positive
4	Materials Sourcing	Risk	The Company's manufacturing operations depend on the availability of critical raw materials, components and industrial inputs sourced from domestic and international suppliers. Supply chain disruptions, geopolitical uncertainties, price volatility and limited availability of key materials may impact procurement efficiency, production continuity and overall operational performance.	To mitigate these risks, the Company focuses on maintaining strong supplier relationships, diversifying sourcing channels and monitoring supply chain developments on a regular basis. Inventory planning and procurement management practices are also undertaken to support uninterrupted manufacturing operations and minimise supply-related disruptions.	Negative There was no negative financial impact for the reporting year 2025-26.
5	Ethical Business Practices & Corporate Governance	Opportunity	Strong governance practices supported by policies relating to ethics, anti-bribery, risk management, whistle-blower mechanisms and fair disclosures present an opportunity for the Company to strengthen stakeholder trust, improve regulatory compliance and enhance long-term business sustainability. A robust governance framework also supports operational transparency, accountability and responsible decision-making across the organisation.	Not Applicable	Positive

[1]Material issues identified are referred from the Sustainability Accounting Standards Board (SASB) 2023-24 version. SASB Standards are maintained and enhanced by the International Sustainability Standards Board (ISSB). This follows the SASB's merger with the International Integrated Reporting Council (IIRC) into the Value Reporting Foundation (VRF) and subsequent consolidation into the IFRS® Foundation in 2022. The latest standards have been accessed at https://sasb.ifrs.org/ on 24th May, 2026 at 18:10 IST

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)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	N	Yes	N	Y	N	N	Y	Y
	c. Web Link of the Policies, if available	All the Board approved policies are available on https://www.kolsite.com/code-and-policy.php Other Management approved policies are available with the Company.								

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
1	Information Technology Policy	https://www.kolsite.com/uploads/investores/pdf/information-technology-policy.pdf	P9
2	Code of Conduct to monitor Insider Trading	https://www.kolsite.com/uploads/investores/pdf/code-of-conduct-to-monitor-insider-trading.pdf	P1
3	Code of Fair Disclosure	https://www.kolsite.com/uploads/investores/pdf/code-for-fair-disclosure.pdf	P1, P4
4	Policy on determination of Materiality of Events	https://www.kolsite.com/uploads/investores/pdf/policy-on-determination-of-materiality-of-events.pdf	P1, P4
5	Code of Conduct for Board of Directors and Senior Management of Kabra Extrusion Technik Limited	https://www.kolsite.com/uploads/investores/pdf/code-of-conduct-for-directors-and-senior-management.pdf	P1, P4
6	Code of Conduct for Independent Director	https://www.kolsite.com/uploads/investores/pdf/code-of-conduct-for-independent-directors.pdf	P1, P4
7	Policy on Material Subsidiaries	https://www.kolsite.com/uploads/investores/pdf/material-subsidiary-policy-2019.pdf	P1, P4
8	Vigil Mechanism / Whistle Blower Policy	https://www.kolsite.com/uploads/investores/pdf/vigil-mechanism-whistle-blower-policy.pdf	P1, P3, P5
9	Policy On Related Party Transactions	https://www.kolsite.com/uploads/investores/pdf/Remuneration%20Policy.pdf	P1, P4
10	Dividend Distribution Policy	https://www.kolsite.com/uploads/investores/pdf/RPT%20Policy_1.pdf	P1, P4
11	Preservation and Archival of Documents Policy	https://www.kolsite.com/uploads/investores/pdf/material-subsidiary-policy-2019_1.pdf	P1
12	Remuneration policy	https://www.kolsite.com/uploads/investores/pdf/Remuneration%20Policy.pdf	P1, P5

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
13	Cyber Security	Available with the company	P9
14	Equal Opportunity Policy		P3, P5
15	Anti-Bribery Policy		P1
16	Grievance Redressal Policy		P1, P3, P5
17	Risk management policy		P1, P4
18	Board Diversity and Remuneration Policy		P1, P5, P8
19	CSR-policy		P7, P8
20	POSH Policy		P3, P5, P8
21	Code of Conduct		P1, P3, P5, P7
22	Safety Policy		P2, P6

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)	Yes, certain policies such as POSH, Grievance Redressal, Cyber Security and IT Policy extends to value chain partners.								
4.	Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company's Extrusion division plants in Daman are certified with ISO 9001: 2015 and Geon division plant in Pune is certified with IATF 16949 ISO 14001 and 45001.								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The company is committed to maintaining a workplace with zero tolerance for ethical or POSH violations. As part of their environmental goals, they have installed a solar power plant and carried out tree plantation activities at Geon Division to promote sustainability. Additionally, they have provided safety training and hazardous material handling training to all employees to enhance workplace safety and environmental awareness. While there are no specific quantified targets or timelines set, the company operates under a continuous framework of strict regulatory compliance, regular employee awareness communications and internal processes.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The company takes feedback from stakeholders and consistently monitors its systems to implement proactive course corrections and ensure zero deviations from established procedures.								
Governance, leadership and oversight										
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements Kabra Extrusion Technik Limited is committed to conducting its business in a sustainable and socially responsible manner. The Company continuously adopts advanced technologies to automate processes, reduce energy and water consumption, and enhance operational safety across its facilities. Furthermore, its capacity expansion initiatives are designed to generate employment opportunities across diverse sections of society in an inclusive and equitable manner.									
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Anand S. Kabra, Chairman and Managing Director								

9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	No

10.	Details of Review of NGRBCs by the Company:																		
	Subject for Review	**Indicate whether review was under taken by Director / Committee of the Board/ Any other Committee**									**Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)**								
		P 1	**P 2**	**P 3**	**P 4**	**P 5**	**P 6**	**P 7**	**P 8**	**P 9**	**P 1**	**P 2**	**P 3**	**P 4**	**P 5**	**P 6**	**P 7**	**P 8**	**P 9**
	Performance against above policies and follow up action	Board/ Board Committee									Annually								
	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Board of Directors									Annually								

		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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.	The Company undertakes periodic reviews of its policies through relevant business and functional heads, with oversight and approval from the Board or Senior Management. To assess the effectiveness of policy implementation, an external evaluation has been conducted by Dhir & Dhir Associates, a reputed law firm. The Company's compliance frameworks and processes are reviewed by internal auditors or examined by regulatory authorities, as applicable.								

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

Questions	**P 1**	**P 2**	**P 3**	**P 4**	**P 5**	**P 6**	**P 7**	**P 8**	**P 9**
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	2	The training topics include the industry development and its outlook, Corporate Governance, Corporate Social Responsibility and various other regulatory updates.	100.00
Key Managerial Personnel			100.00

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
Employees other than BoD and KMPs	5 (KET Division)	Training is imparted on various subjects around Health & Safety, Fire Safety, Ethical Culture, Human Rights and Product Quality.	100.00
	62 (Geon Division)	Training provided on various subjects such as Soft Skills, Various 8D & other Quality tools, International Automotive Task Force documentation, Advanced Product Quality Planning, AI tools, 5S (workplace organization and housekeeping), Prevention of Sexual Harassment Awareness & Workshop, Health and Safety, Fire Safety, Ethical Culture, Human Rights, and Product Quality.	
Workers	10 (KET Division)	The training is provided on topics such as Technical, Soft skills, Human Rights, Skill development programmes, Safety training such as- Mock drill, Awareness of Fire Fighting Equipment and near-miss.	100.00
	26 (Geon Division)	The workers undergo training on topics such as OPL & Quality Alert Awareness, Material Handling System, 3S (Sort, Set in order & Shine) Process & Product Awareness, Quality Tool (Check sheet), CTQ (Critical to Quality) and Rejection Handling.	

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 (basis the materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website)

The Company, including its Directors and Key Managerial Personnel (KMPs), have not triggered any materiality thresholds requiring payment of fines, penalties, punishments, awards, compounding fees, or settlement amounts during the financial year.

	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Monetary					
Penalty/Fine	Directors/ KMPs have not been subjected to any thresholds of the materiality policy to pay any fines, penalties, punishments, awards, compounding fees, or settlement amounts in the financial year.				
Settlement					
Compounding Fee					
Non-Monetary					
Imprisonment	Directors/ KMPs have not been subjected to any thresholds of the materiality policy to pay any fines, penalties, punishments, awards, compounding fees, or settlement amounts in the financial year.				
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
NIL	

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy. Yes, Company is committed to conducting business with honesty, integrity, and in full compliance with applicable anti-bribery and anti-corruption laws. We maintain a zero-tolerance approach towards any form of bribery, whether direct or indirect, including through third parties.

The Company has established an Anti-Bribery Policy and an Anti-Bribery and Anti-Corruption provision embedded within its Code of Conduct, reflecting a zero-tolerance approach toward all forms of bribery and corruption, whether direct or indirect. Employees are prohibited from offering, accepting, soliciting, or facilitating improper payments, gifts, hospitality or other advantages, including through third parties and facilitation payments to government officials are strictly prohibited. Employees are required to report any suspected instances of bribery and the Company ensures protection against retaliation for reporting concerns or refusing to engage in such conduct. Any suspected violations are investigated appropriately, with disciplinary action and legal recourse undertaken where necessary. Both policies are available with the Company.

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	No disciplinary action was taken by any law enforcement agency against any Directors, KMPs, employees or workers on charges related to bribery or corruption for both the reporting years.	
KMPs		
Employees		
Workers		

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	Not applicable. No complaints pertaining to conflicts of interest involving Directors or Key Managerial Personnel were reported during the reporting periods.			
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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

During the reporting period, no instances of corruption or conflicts of interest were identified. Thus, there were no fines, penalties, or corrective measures required from regulators, law enforcement agencies, or judicial authorities.

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:[2]

	FY 2025-26	FY 2024-25
Number of days of accounts payables	85.94	76.48

[2]The above calculations are in accordance with Part B, Attribute 9 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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:[3]

Parameters	Metrics	FY (2024-25)	FY (2023-24)
Concentration of Purchases*	a. Purchases from Trading houses as % of total purchases	21.00	23.00
	b. Number of trading houses where purchases and made from	97	98
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	63.00	64.00
Concentration of Sales**	a. Sales to dealers/distributors as % of total sales	62.89	29.85
	b. Number of dealers/distributors to whom sales are made	146	85
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	43.66	43.30

Parameters	Metrics	FY (2024-25)	FY (2023-24)
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	0.08	1.14
	b. Sales (Sales to related parties/Total Sales)	0.33	0.31
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	0.00	0.00
	d. Investments (Investments in related parties/Total Investments made)	23.36	10.33

* The Geon Division does not procure any Bought Out Parts (BOP) through trading houses and sources all such requirements directly from manufacturers. The details provided are of KET Division, which procures certain materials through trading houses.

** Concentration of Sales parameter is not applicable to operations of KET Division, as the sales are not carried out through dealers/distributors. The details provided are of Geon Division, the sale of products are done through various dealers and distributors.

[3]The above calculations are in accordance with Part B, Attribute 9 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

Leadership Indicators

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

Total number of awareness programs held	Topic/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) that were assessed
10	Awareness and training programmes at Geon Division were conducted for value chain partners on Root Cause Analysis, Production Part Approval Process (PPAP), Eight Disciplines of Problem Solving and 5S methodologies to enhance quality management, operational efficiency and continuous improvement practices.	100.00

Note: While no formal awareness programs was conducted for the value chain partners of KET Division, during the financial year, the importance of alignment across the supply chain is recognised by the company. Moving forward, we are committed to developing targeted training initiatives and engagement programs to collaborate with our partners on these core principles in the coming years.

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

Yes. The Company has a formal framework to avoid and manage conflicts of interest involving Board members and Senior Management. Under the Code of Conduct for Board of Directors and Senior Management, Directors and Senior Management shall not engage in any business, relationship or activity that may be in conflict of interest of the Company or the Group. Any unavoidable related party transaction must be fully disclosed to the Board or Audit Committee. Directors are also required to avoid conducting Company business with relatives or associated persons. Independent Directors are additionally governed by the Code of Conduct for Independent Directors, which requires them to disclose any concern or interest in transactions with the Company, refrain from situations involving direct or indirect conflict with Company interests, and not attempt to achieve any undue gain for themselves or their associates. Annual compliance affirmations are obtained from all Board Members and Senior Management. The Code of Conduct for Board of Directors and Senior Management is available at: https://www.kolsite.com/uploads/investores/pdf/code-of-conduct-for-directors-and-senior-management.pdf.

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	Nil. While the Company's R&D and Capital Expenditures for FY 2024-25 and FY 2025-26 were focused on establishing the core operational foundations, it is actively evaluating strategic frameworks to integrate dedicated environmental and social impact investments into their future technology roadmap.		
Capex			

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

   Yes, the Company has internally maintained certain procedures for sustainable sourcing of its products.

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

   Approximately 52%

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.

   Not applicable

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.

   Not applicable to the KET Division. The Geon Division has voluntarily registered as an importer of plastic under the Extended Producer Responsibility (EPR) framework, although the registration is not mandatory for its operations.

Leadership Indicators

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

NIC Code	Name of Product/Service	% of total Turnover Contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency	Retention Rate (%)
The Company has not performed a Life Cycle Assessment (LCA) for its products or services to date. Nevertheless, it remains committed to adopting LCA in the future as part of its ongoing efforts to enhance sustainability performance.					

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
This aspect is not applicable, as no Life Cycle Assessment (LCA) has been conducted during the reporting period.		

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	FY 2024-25
Data not quantified for the reporting years		

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			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Data not quantified for the reporting years					
E-waste						
Hazardous Waste						
Other waste (Paper)						

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 percentage of products sold) for each product category
Data not quantified	

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:

	% 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	500	500	100%	500	100%	0	0	0	0	0	0
Female	29	29	100%	29	100%	29	100%	0	0	29	100%
Total	529	529	100%	529	100%	29	100%	0	0	29	100%
Other Than Permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

Note: The Company provides crèche facility to all its eligible female employees.

*Percentage of (D) – Maternity benefit is calculated as 100% as per FAQ's on BRSR issued by NSE dt. May 10, 2024.

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	136	136	100%	136	100%	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	136	136	100%	136	100%	0	0	0	0	0	0
Other than Permanent Workers											
Male	159	159	100%	159	100%	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	159	159	100%	159	100%	0	0	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:[4]

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.08	0.04

Note: The benefits include - Health Insurance and Accident Insurance Premium.

[4] The above calculations are in accordance with Part B, Attribute 5 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00	100%	Y	100%	100%	Y
Gratuity	100.00	100%	NA	100%	100%	NA
ESI	0.20	0	Y	0.20%	0.20	Y
Others- NPS	3.20	0	Y	0	0	NA

3. Accessibility of workplaces

   Are the entity's premises and offices accessible to differently-abled employees and workers in accordance with the requirements of the Rights of Persons with Disabilities Act, 2016? If not, what measures are being undertaken to ensure such accessibility?

   Yes. The Company is committed to providing an inclusive and accessible workplace for differently abled employees and workers. The Geon Division's premise is equipped with wheelchair-accessible pathways and accessible washroom facilities to facilitate ease of movement and ensure a safe, convenient and dignified working environment for employees with disabilities.

4. Does the entity have an Equal Opportunity Policy in place in accordance with the Rights of Persons with Disabilities Act, 2016? If yes, please provide the web link to access the policy.

   Yes. The Company has an Equal Employment Opportunity Policy. The policy ensures that all employment decisions including recruitment, promotion, transfer, training and terms of employment are free from discrimination on grounds including physical disability or impairment, health, gender identity, age, race, religion, caste, colour, marital status, pregnancy and sexual orientation. Complaints of discrimination are addressed through a dedicated EEO and Anti-Discrimination Committee. The policy is available with the Company.

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

	Permanent Employees		**Permanent workers**	
Gender	**Return to work rate**	**Retention rate**	**Return to work rate**	**Retention rate**
Male	N.A	N.A	N.A	N.A
Female	0.00	Not Quantifiable	Not Quantifiable	Not Quantifiable
Total	**0.00**	**Not Quantifiable**	**Not Quantifiable**	**Not Quantifiable**

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, The Company has a Grievance Redressal Policy in place available with the company. Grievances are escalated from the reporting Superior (resolution within 7 working days) to the HOD, followed by Top Management and if required, to the Grievance Resolution Committee. All grievances are treated with utmost confidentiality and no disciplinary action is taken until the matter is fully investigated. Additionally, concerns of fraud, misuse of authority, or unethical conduct may be reported through the Vigil Mechanism/Whistle Blower Policy, addressed to the Vigilance Officer or the Chairman of the Audit Committee in exceptional cases. The Vigil Mechanism/Whistle Blower Policy is available at: https://www.kolsite.com/uploads/investores/pdf/vigil-mechanism-whistle-blower-policy.pdf.
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**			**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	At present, none of the Company's employees or workers are members of any employee associations or recognised trade unions. However, the Company fully acknowledges and supports the right of employees to form, join and participate in associations of their choice, in accordance with applicable labour laws.					
Male						
Female						
Total Permanent Worker						
Male						
Female						

8. Details of training given to employees and workers:

	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety measures		On Skill upgradation		Total (D)	On Health and Safety measures		On Skill upgradation	
		No (B)	% (B/A)	No (C)	% (C/A)		No (E)	% (E/D)	No (F)	% (F/D)
Employees										
Male	500	500	100%	0	0	453	453	100%	453	100%
Female	29	29	100%	0	0	25	25	100%	25	100%
Total	529	529	100%	0	0	478	478	100%	478	100%
Workers										
Male	295	295	100%	0	0	300	300	100%	300	100%
Female	0	0	0	0	0	0	0	0	0	0
Total	295	295	100%	0	0	300	300	100%	300	100%

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

Category	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Total (A)	No (B)	% (B/A)	Total (C)	No (D)	% (D/C)
Employees						
Male	500	500	100%	453	453	100%
Female	29	29	100%	25	25	100%
Total	529	529	100%	478	478	100%
Workers						
Male	295	295	100%	300	300	100%
Female	0	0	0	0	0	0
Total	295	295	100%	300	300	100%

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, what is the coverage of such system?

The Company's KET and Geon Division have systems that cover all employees and workers. It has established a safety policy, identified risks and hazards, implemented necessary controls, ensured worker participation and follows a continual improvement approach through the Plan–Do–Check–Act (PDCA) framework. The Company also plans to work towards ISO certifications in the future.

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

The KET Division Identifies work-related hazards involving a proactive and continuous process of identifying potential sources of harm through workplace inspections, employee consultations, incident reviews and task analysis. Key steps include conducting regular workplace inspections, monthly Safety Meetings and carrying out Job Safety Analysis (JSA) to ensure risks are identified and managed effectively.

The Geon Division identifies and manages workplace hazards through a structured risk management process that includes regular workplace inspections, Job Safety Analysis (JSA) for critical tasks, pre-task assessment as well as Last Minute Risk Assessments (LMRA) for ongoing activities. Employees are actively involved in hazard identification through consultation and participation programs. Incidents, near misses and unsafe acts are systematically reviewed to identify root causes and prevent recurrence. Safety audits, inspections and GEMBA walks are conducted to verify compliance and identify opportunities for improvement. A permit-to-work system is implemented for non-routine and high-risk activities to ensure appropriate controls are in place. Machinery, tools, chemicals and work processes are periodically evaluated to identify potential risks and findings from risk assessments are addressed through timely corrective and preventive actions. These measures collectively support the division in maintaining a safe, healthy and compliant work environment while promoting continuous improvement in safety performance.

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

The Company enables its workers to report work-related hazards and near-miss incidents involving unsafe acts or conditions, while working toward establishing formal SOPs to strengthen risk management practices.

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?

Yes, at the KET Division, non-occupational Medical care is being provided through hospital tie-ups, with access to medical facilities near the workplace. The same is being provided by Geon Division along with an Occupational Health Centre at the premises.

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

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.00	0.00
	Workers	0.00	0.00
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

* Including in contract workforce

The Company remains committed to ensuring the health, safety, and well-being of its workforce through prompt medical response and effective workplace safety practices. At the KET Division, four workers sustained minor injuries during the reporting period and received immediate first aid from the Company. All were able to resume their duties without any loss of working hours.

At the Geon Division, there were no Safety related incidents or injuries incurred by any of its employees or workers for the financial years.

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

The KET and Geon Division ensure a safe and healthy workplace through risk management and pre-task analysis (last-minute risk assessment), Safety training and Awareness programs, Use of Personal Protective Equipment (PPE), Regular facility cleaning and maintenance through Gemba improvement walks, implementation of a work permit system for hazardous and critical activities, workplace safety audits, safety committee meetings and continuous training initiatives to strengthen workplace safety.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	14	3	The pending complaints are being addressed.	25	0	The complaints were resolved promptly.
Health & Safety	8	0	All complaints were resolved promptly.	12	0	The complaints were resolved promptly.

Note:

KET Division:

The Company is committed to maintaining a responsive grievance redressal mechanism and addressing employee concerns in a timely manner.

During FY 2025–26, the KET Division resolved all four complaints related to health and safety. Of the 11 complaints related to working conditions received during the year, 8 were resolved and the remaining 3 were under resolution as of the reporting date. In FY 2024–25, the Division received 10 working-condition complaints and 5 health and safety complaints, all of which were resolved during the year.

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*	100.00
Working Conditions	0.00

Note: Medical check-ups for employees and workers at KET Division are conducted by PHC Daman, a government healthcare agency. At Geon Division, annual medical check is conducted by Directorate of Industrial Safety and Health (DISH).

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

No critical health and safety risks or concerns were identified during the period that required corrective action by the KET Division and Geon Division. Recommendations provided by PHC Daman for Assessment were provided to the employees of KET Division and are referred for further medical consultation when necessary.

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).

Yes, the company provides life insurance/compensation to all employees and workers. It has also upgraded its Group Medical Cover (GMC) policy. While it previously covered only the employee and worker, it now also covers their dependents (spouse and up to 2 children).

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

To ensure that statutory dues have been deducted and deposited by value chain partners, the company incorporates applicable statutory requirements in its purchase orders, including compliance with tax regulations, payment terms and other legal obligations. Regular monitoring and adherence to defined terms and conditions are undertaken to ensure compliance by value chain partners. At KET Division, the company monitors the GST compliance status of its value chain partners and proactively engages, encourages and provides reasonable support to ensure timely payment of all statutory dues whenever any defaults come to their notice.

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

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

Note: There were no high consequence work- related injury / ill-health / fatalities at both the Divisions.

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 facilitates continued employability by engaging eligible retiring or separating employees, where appropriate and based on business requirements, as retainers or on a contractual basis, enabling a smooth transition and continued professional engagement.

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	100.00
Working Conditions	100.00

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, as no significant risks or concerns were identified during the assessments that required corrective action.

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 as key stakeholders as those individuals, groups, institutions or entities that significantly influence its business operations, contribute to value creation, or form an integral part of its business value chain.

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
Customers	No	Physical and virtual Meetings, calls, emails, SMS and website	As and when required	The Company actively engages with customers to understand their requirements and develop products tailored to their needs.
Government/ Competent Authorities	No	Physical and virtual meetings, emails, filings and regulatory submissions	As and when required	The Company engages with government and regulatory authorities for statutory compliances, regulatory filings, approvals and other business-related matters.
Employees	No	Physical and virtual Meetings, calls, emails, SMS and website	Daily	The Company engages with employees to provide an empowering, safe, inclusive and growth-oriented workplace and to ensure effective communication and employee well-being.
Suppliers	No	Meetings, calls, emails and vendor interactions	Periodic and need-based	The Company engages with suppliers and vendors to ensure continuity of supply, quality standards, ethical business practices and efficient business operations.
Investors & funders	No	Physical and virtual meetings, calls, emails, investor presentations, stock exchange intimations and website	Quarterly and need-based	The Company engages with investors and shareholders to provide updates on business performance, financial results, corporate developments, governance matters and material events.
Communities	Yes	Visits, meetings and community interaction programmes	As and when required	The Company engages with local communities through welfare initiatives, employment opportunities and community development activities.

KABRA ExtrusionTechnik

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 engages with its stakeholders through meetings, calls, emails and other communication channels on matters relating to business operations, employee welfare, customer requirements, regulatory compliance, community development initiatives and other relevant areas. Feedback and inputs received through such interactions are reviewed by the management and escalated to the Board and/or its Committees, wherever considered necessary. While no formal stakeholder engagement mechanism is currently in place, the Company intends to establish a structured framework for stakeholder engagement in the future.

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. Feedback and inputs received from stakeholders are duly considered by the Company in its decision making processes. Employee feedback is utilized to strengthen workplace practices and employee welfare initiatives, customer inputs are considered for enhancing products and services and feedback from local communities and regulatory authorities is taken into account while implementing community development initiatives and ensuring compliance with applicable regulations.

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

   The Company has not observed any specific concerns relating to vulnerable or marginalized stakeholder group during the reporting period.

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	529	529	100%	478	478	100%
Other than permanent	0	0	0	0	0	0
Total Employees	529	529	100%	478	478	100%
Workers						
Permanent	136	136	100%	141	141	100%
Other than permanent	159	159	100%	159	159	100%
Total Workers	295	295	100%	300	300	100%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No (E)	% (E/D)	No (F)	% (F/D)
Employees										
Permanent	529	0	0	529	100%	478	0	0	478	100%
Male	500	0	0	500	100%	453	0	0	453	100%
Female	29	0	0	29	100%	25	0	0	25	100%
Other than Permanent	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No (E)	% (E/D)	No (F)	% (F/D)
Workers										
Permanent	136	0	0	136	100%	141	0	0	141	100%
Male	136	0	0	136	100%	141	0	0	141	100%
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent	159	0	0	159	100%	159	0	0	159	100%
Male	159	0	0	159	100%	159	0	0	159	100%
Female	0	0	0	0	0	0	0	0	0	0

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

   a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category (Rs.)	Number	Median remuneration/ Salary/ Wages of respective category (Rs.)
Board of Directors (BoD)	1	2,18,64,424	1	1,18,88,640
Key Managerial Personnel	1	67,62,181	1	17,07,099
Employees other than BoD and KMP	498	8,56,912	27	8,19,064
Workers	295	2,40,103	0	0

Note: Excludes 5 Board members receiving sitting fees.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	4.89	5.62

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 designated the HR Manager, who is responsible for receiving, addressing, and resolving any issues arising in this regard. The Directors are also responsible for overseeing and addressing any human rights concerns caused or contributed to by the Company's business operations.

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

   Yes. The Company has a Grievance Redressal Policy that provides a structured escalation process of grievances, from the reporting Superior to the HOD, Top Management and if required, the Grievance Resolution Committee. The HR Manager can also be directly approached by the employees and workers for any such issues.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	No complaints were reported by employees or workers during either of the financial years in relation to sexual harassment, workplace discrimination, child labour, forced or involuntary labour, wages or any other human rights related matters.					
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other Human Rights related issues						

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	No complaints were received under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 during either of the financial years.	
Complaints on POSH as a % of female employees / workers		
Complaints on POSH upheld		

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

The Company has established safeguards through its POSH Policy and Equal Employment Opportunity Policy to protect complainants. Confidentiality of complaints and identities is maintained, and complainants or witnesses are protected from victimisation or discrimination. Employment decisions are based on equal opportunity principles without bias. Both the POSH and Equal Employment Opportunity Policy are available with the company.

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

No. The company plans to progressively expand the scope of its human rights compliance requirements across its future contractual obligations and business agreements.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	The Company upholds strong human rights principles — including safeguards against child labour, forced labour, sexual harassment, discrimination, and unfair wages — through its Code of Conduct, POSH Policy, and Equal Employment Opportunity Policy. These are reinforced by continuous internal oversight, routine operational checks, and active grievance redressal channels, including the Vigil Mechanism/Whistle Blower Policy, enabling early identification and timely resolution of potential concerns. The Company remains committed to strengthening this framework through periodic formal assessments in the future.
Forced/involuntary labour	
Sexual Harassment	
Discrimination at workplace	
Wages	

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

As no significant risks or concerns were identified requiring formal corrective action during the reporting year, this disclosure is currently not applicable. The Company continues to rely on its existing internal controls, grievance redressal mechanisms, and routine oversight to proactively manage and address any potential human rights-related concerns as they arise. Going forward, the Company remains committed to formalizing its assessment framework to further strengthen monitoring and corrective action processes.

Leadership Indicators

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

The Company remains committed to continuously strengthening its human rights framework and maintains an open-door policy for employees and stakeholders. As no material human rights grievances necessitating procedural changes were reported during the year, hence no business process modifications were undertaken.

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

No formal due diligence was conducted during the current reporting period. However, the Company is fully committed to strengthening its due diligence processes moving forward.

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 Company is committed to providing an inclusive and accessible workplace for differently abled visitors. The Geon Division's premise is equipped with wheelchair-accessible pathways and accessible washroom facilities to facilitate ease of movement and ensure a safe, convenient and dignified working environment for visitors with disabilities.

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	No assessment of value chain partners in respect of Sexual Harassment, Discrimination at Workplace, Child Labour, Forced Labour/Involuntary Labour and Wages was undertaken during the reporting period. The Company currently engages with its value chain partners through contractual requirements, supplier onboarding processes and applicable compliance obligations. It recognises the importance of responsible value chain management and is evaluating a phased approach for assessing key value chain partners on human rights and labour-related parameters in line with the requirements.
Discrimination at workplace	
Child Labour	
Forced Labour / Involuntary Labour	
Wages	

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

As no formal assessments of value chain partners were conducted during the reporting period, no significant risks or concerns were identified and no corrective actions were required or initiated.

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:[5]

Parameter	FY 2025-26 (In Megajoules)	FY 2024-25 (In Megajoules)
From renewable sources		
Total electricity consumption (A)	2,65,668.84	3,00,677.04
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total Energy consumption from renewable sources (A+B+C)	2,65,668.84	3,00,677.04
From non-renewable sources		
Total electricity consumption (D)	1,56,30,598.80	1,49,68,717.20
Total fuel consumption (E)	18,97,946.75	21,00,045.29
Energy consumption through other sources (F)	-	-
Total Energy consumption from non-renewable sources (D+E+F)	1,75,28,545.55	1,70,68,762.49
Total energy consumed (A+B+C+D+E+F)	1,77,94,214.39	1,73,69,439.53
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations) – MJ/Rs	0.0039	Not Ascertainable
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)[6] - MJ/USD	0.08	Not Ascertainable
Energy intensity in terms of physical output [7]	Not Ascertainable	Not Ascertainable
Energy intensity (optional) – the relevant metric may be selected by the entity	Not Ascertainable	Not Ascertainable

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

No independent assessment, evaluation, or assurance has been carried out by an external agency during the reporting period.

[5]The above calculations are in accordance with Part B, Attribute 3 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

[6]The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

[7]The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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, the Company does not have any sites or facilities classified as Designated Consumers under the Government of India's Perform, Achieve and Trade (PAT) Scheme during the reporting period.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water *	6,639.00	6,513.00
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	6,639.00	6,513.00
Total volume of water consumption (in kilolitres)	4,420.00	4,154.00
Water intensity per rupee of turnover (Water consumed / Revenue from operations) - KL/Rs	0.0000010	Not Ascertainable
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) – KL/USD	0.000020	Not Ascertainable
Water intensity in terms of physical output[10]	Not Ascertainable	Not Ascertainable
Water intensity (optional) – the relevant metric may be selected by the entity	Not Ascertainable	Not Ascertainable

*The information disclosed in the above table for FY 2024–25 and FY 2025–26 is limited to the GEON unit only.

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

No independent assessment, evaluation, or assurance has been carried out by an external agency during the reporting period.

[8]The above calculations are in accordance with Part B, Attribute 2 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

[9]The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

[10]The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

4. Provide the following details related to water discharged:

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater	-	-
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater	-	-
- No treatment		
- With treatment – please specify level of treatment		

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
(iv) Sent to third-parties	-	-
- No treatment		
- With treatment – please specify level of treatment		
(v) Others – Gardening *	2,219.00	2,359.00
- No treatment		
- With treatment – please specify level of treatment	2,219.00	2,359.00
Total water discharged (in kilolitres)	2,219.00	2,359.00

*The information disclosed in the above table for FY 2024–25 and FY 2025–26 is limited to the GEON unit only.

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

No independent assessment, evaluation, or assurance has been carried out by an external agency during the reporting period.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N): No If yes, name of the external agency.

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

The Company has implemented Zero Liquid Discharge (ZLD) systems at all operational units with the objective of completely eliminating liquid waste discharge. It has also established comprehensive effluent and sewage treatment processes to ensure strict compliance with regulatory standards set by the Central and State Pollution Control Boards.

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	mg/Nm3	24.00	Data not quantified
SOx	mg/Nm3	27.00	
Particulate matter (PM)	mg/Nm3	71.00	
Persistent organic pollutants (POP)		-	
Volatile organic compounds (VOC)		-	
Hazardous air pollutants (HAP)		-	
Others – please specify		-	

*The environmental disclosures related to air emissions have been prepared based on the information available at the time of reporting. For the KET Unit, only one stack emission monitoring report for FY 2025–26 was available for the Kachigam Plant, while no stack emission monitoring reports were available for the Dunetha Plant for FY 2024–25 and FY 2025–26. For the GEON Unit, stack emission monitoring reports and DG set running hours were not available. Accordingly, the disclosures have been prepared based on the information and supporting documents made available by the Company at the time of reporting.

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

No independent assessment, evaluation, or assurance has been carried out by an external agency during the reporting period.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:[11]

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	129.76	139.80
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)[12]	Metric tonnes of CO2 equivalent	3,082.70	3,022.85
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 CO2 equivalent/Rs	0.00000071	Not Ascertainable

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)[13]	Metric tonnes of CO2 equivalent/ USD	0.000014	Not Ascertainable
Total Scope 1 and Scope 2 emissions intensity in terms of physical output[14]		Not Ascertainable	Not Ascertainable
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		Not Ascertainable	Not Ascertainable

*The above table does not include Scope 1 emissions from company-owned vehicles for the GEON Unit for FY 2024–25 and FY 2025–26, as the distance travelled data was not made available. Additionally, fugitive emissions from refrigerant gas refilling for the KET and GEON Units for FY 2024–25 and FY 2025–26 have not been included under Scope 1 emissions, as the relevant refrigerant gas refilling data was not available.

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

No independent assessment, evaluation, or assurance has been carried out by an external agency during the reporting period.

[11]The above calculations are in accordance with Part B, Attribute 1 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

[12]The above calculations as per the updated emission factors provided in the CO_2 Baseline Database for the Indian Power Sector – User Guide, Version 20.0, December 2024, published by the Central Electricity Authority, Ministry of Power, Government of India.

[13]The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

[14]The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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

   NIL

9. Provide details related to waste management by the entity, in the following format:[15]

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	5.1 T	4.6 T
E-waste **(B)**	Nil	Nil
Bio-medical waste **(C)**	Nil	Nil
Construction and demolition waste **(D)**	Nil	Nil
Battery waste **(E)**	Nil	Nil
Radioactive waste **(F)**	Nil	Nil
Other Hazardous waste. Please Specify, if any. **(G)**	Nil	Nil
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	2.9 T	2.23T
Total **(A+B + C + D + E + F + G + H)**	8.0 T	6.83 T
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.02	0.02
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)[16]	-	-
Waste intensity in terms of physical output[17]	-	-
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)		

Parameter	FY 2025-26	FY 2024-25
Category of waste		
(i) Recycled (Oil and Plastic)	Data not quantified	
(ii) Re-used		
(iii) Other recovery operations		
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	Data not quantified	
(ii) Landfilling		
(iii) Other disposal operations		
Total		

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

No independent assessment, evaluation, or assurance has been carried out by an external agency during the reporting period.

[15]The above calculations are in accordance with Part B, Attribute 4 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

[16]The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

[17]The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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

    The Company has partnered with authorized third-party agencies to ensure the proper management and recycling of all waste generated from its operations.

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.
The Company does not have any operations or offices located in or around ecologically sensitive areas requiring environmental approvals or clearances during the reporting period.			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
No Environmental Impact Assessment (EIA) was conducted during the reporting year, as there were no projects requiring such assessment under the applicable regulatory provisions.					

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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective taken, if any action
There were no instances of material non-compliance during the reporting year.				

Leadership Indicators

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

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

   (i) Name of the area

   (ii) Nature of operations

   (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	-	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Water intensity per rupee of turnover (Water consumed / turnover)		
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		
(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)		

*The Kachigam Plant (KET), located in Village Kachigam, Daman, falls within an Over Exploited groundwater assessment category as classified by the Central Ground Water Authority (CGWA), Department of Water Resources, River Development & Ganga Rejuvenation, Ministry of Jal Shakti, Government of India. The plant holds a CGWA Exemption Certificate for groundwater withdrawal, subject to the conditions specified therein. However, as water withdrawal data was not available for FY 2024–25 and FY 2025–26, the corresponding table has been left blank for both reporting years.

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

No independent assessment, evaluation, or assurance has been carried out by an external agency during the reporting period.

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 CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	The Company has initiated preliminary scoping of its Scope 3 emissions inventory, covering categories such as purchased goods and services, upstream transportation, business travel and employee commuting. Full quantification and disclosure of Scope 3 emissions is planned to be undertaken progressively in the future.		
Total Scope 3 emissions per rupee of turnover			
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 independent assessment, evaluation, or assurance has been carried out by an external agency during the reporting period.

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.

   As the Company does not have operations or offices located in or around ecologically sensitive areas, no significant direct or indirect impact on biodiversity in such areas was identified during the reporting period. Hence, no specific prevention or remediation measures were required in this regard.

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of
During FY 2025-26, the Company remains committed to enhancing resource efficiency and minimizing its environmental footprint through continuous evaluation of opportunities for energy conservation, waste minimization, water recycling and other sustainable practices. As part of its broader environmental stewardship strategy, the Company intends to implement targeted initiatives in these areas in the coming years. During FY 2025–26, no specific initiatives or innovative technologies/solutions were undertaken by the KET or Geon Divisions to improve resource efficiency or reduce impacts from emissions, effluent discharge, or waste generation. The Company however remains committed to identifying and evaluating opportunities for resource efficiency improvements including energy conservation, waste minimization and water recycling measures and intends to undertake targeted initiatives in this regard in the coming years as part of its broader environmental conservation efforts.			

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

   The Geon Division has established a comprehensive Business Continuity and Disaster Management framework through its On-site Emergency Preparedness and Response Plan. The plan defines governance, roles of the Emergency Response Team, communication protocols, evacuation procedures and coordination with external services. It covers diverse potential emergencies, including fire, chemical spills, explosions, electrical failures, medical crises, and natural disasters like earthquakes or floods. To ensure operational resilience, the plan incorporates periodic mock drills, employee training, resource allocation, post-incident investigations and corrective reviews, establishing strong organizational preparedness and business continuity.

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?

   Nil

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

   Nil

8. How many Green Credits have been generated or procured[18]

   a. By the listed entity - Nil

   b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners - Nil

   [18]The above disclosure is made as per the SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.

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 6 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	Gujarat State Plastic Manufacturers Association	State
2	YPO Mumbai Connect Foundation	State
3	Federation of Indian Export Organizations	National
4	Plastic Machinery Manufacturers Association of India	National
5	Society of Manufacturers of Electric Vehicles	National
6	Bombay Chamber of Commerce And Industry	State

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: - There is no action taken or underway against the Company on any issues related to anti-competitive conduct.

Name of Authority	Brief of the case	Corrective action taken
NIL		

Leadership Indicators

1. Details of public policy positions advocated by the entity

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, If available
The Company through various industry associations, participates in discussions and representations on matters concerning the advancement of the industry and public interest. It follows its Code of Conduct and applicable governance practices while engaging with such industry associations and trade bodies.					

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and Brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No)	Relevant Web Link
Not applicable, as the Company did not undertake any projects requiring a Social Impact Assessment during the current financial year.					

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

S. No	Name of Project for which R&R is ongoing	State	District	No. pf Project Affected Families (PAFs)	5 of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
Not Applicable, as there were are no such projects undertaken by the company that required Rehabilitation and Resettlement.						

3. Describe the mechanisms to receive and redress grievances of the community. As part of its CSR initiatives, the Company actively engages with the community to understand, receive, and effectively redress any grievances or concerns.

   The Company through its CSR initiatives, development programs and targeted outreach, actively partners with local communities. All feedback, suggestions and concerns gathered during these engagements are immediately routed to the appropriate internal teams for review and action. It remains dedicated to transparent, two-way communication and is continuously upgrading its stakeholder engagement and grievance management practices.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:[19]

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	14.00	1.70
Sourced directly from within India	10.00	7.00

[19]The above calculations are in accordance with Part B, Attribute 7 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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[20]

Location	FY 2025-26	FY 2024-25
Rural	0.00	11.00
Semi-Urban	11.28	61.00
Urban	23.47	0.00
Metropolitan	65.23	28.00

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan). Numbers have been rationalised.

[20]The above calculations are in accordance with Part B, Attribute 7 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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, as no Social Impact Assessments were conducted during the reporting period.	

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

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)
The Company has not undertaken any CSR projects in designated Aspirational Districts identified by the Government during the reporting period.			

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 for suppliers from marginalized or vulnerable groups. In the KET Division, procurement is primarily driven by the requirement for highly technical items, therefore, no specific policy exists for sourcing from MSMEs. However, where technically and commercially feasible, MSMEs are given due preference, and the Company aims to explore broader inclusive procurement opportunities in the future.

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

The Geon Division does not procure from marginalized or vulnerable groups. The KET Division procures from several MSMEs. Going forward, opportunities to engage and support such groups may be explored, where feasible.

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

14.00 for KET Division

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:

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not applicable, as the Company did not derive or share any benefits from intellectual property based on traditional knowledge during the reporting period.				

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

Name of authority	Brief of the case	Corrective Action taken
Not applicable		

6. Details of beneficiaries of CSR Projects:

S. No	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	Providing School Uniform for underprivileged	871	Not Ascertainable
2	Animal Welfare	Not Ascertainable	Not Ascertainable
3	Women hostel	Not Ascertainable	Not Ascertainable
4	Books distribution to underprivileged	6130	Not Ascertainable

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 KET Division captures customer complaints through multiple channels, including CRM/ticketing systems, Email, Telephone and WhatsApp. All complaints are systematically recorded, prioritized, assigned for resolution, tracked until closure and periodically reviewed through root cause analysis to support continuous improvement initiatives.

   At Geon Division, the customers are allowed to raise concerns through customer care email, toll-free helpline and CRM applications. It aims to acknowledge customer complaints within 24 hours and resolve them within defined timelines based on the nature of the issue. Escalation mechanisms are in place for unresolved or critical concerns, which are reviewed by the Senior Management.

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	100.00
Safe and responsible usage	100.00
Recycling and/or safe disposal	100.00

   Note: The turnover mentioned above pertains only to products manufactured by Geon, while KET's machinery products do not include product-level environmental and social information on packaging, and such details are communicated separately to customers.

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

	FY 2025-26			FY 2024-25		
	Received during the Year	Pending resolution at end of year	Remarks	Received during the Year	Pending resolution at end of year	Remarks
Data Privacy	No consumer complaints were reported during the financial years concerning data privacy, advertising, cyber-security, and delivery of essential services, restrictive trade practices, unfair trade practices or any other category.					
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						
Total						

4. Details of instances of product recalls on account 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. yes, If available, provide a web link of the policy :

   Yes, the company's Cyber Security Policy covering protection of confidential data, device security, password management, secure data transfer, reporting of security breaches and disciplinary action for non-compliance. The policy applies to all employees, contractors, volunteers and anyone with permanent or temporary access to the Company's systems and hardware. The Cyber Security Policy is available internally with 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 corrective actions were required during the reporting period, as there were no instances related to advertising, delivery of essential services, cybersecurity or data privacy concerns, product recalls, or penalties imposed by regulatory authorities concerning product or service safety.

7. Provide the following information relating to data breaches:

   a. Number of instances of data breaches: There were no instances of data breaches.

   b. Percentage of data breaches involving personally identifiable information of customers : 0.00

   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).

   The Company provides information regarding its products and services through its official websites and social media platforms of both KET and Geon. Details are available through the following channels:

   For KET -

   Website: https://kolsite.com/

   Facebook: https://www.facebook.com/kolsite

   LinkedIn: https://in.linkedin.com/company/kabra-extrusiontechnik-ltd

   For Geon-

   Website: https://www.geon-energy.com/

   Facebook: https://www.facebook.com/Geonenergy

   Instagram: https://www.instagram.com/geonenergy/

   LinkedIn: https://in.linkedin.com/company/geonenergy

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

   The Company undertakes various measures to inform and educate consumers on the safe and responsible usage of its products and services. For KET, during product installation at customer sites, service engineers provide hands-on guidance and training to customers' engineers and users regarding safe product operation, key parameters and applicable safety protocols to ensure proper usage and handling.

   For Geon, a comprehensive user manual has been developed to guide customers on the safe handling and usage of lithium-ion battery packs for achieving optimum performance and safety. The manual covers safety operations and cautionary instructions, safety stickers, battery specifications and accessories, installation procedures, charging and storage guidelines, as well as assembly and disassembly processes. These initiatives support informed usage and promote product safety awareness among customers.

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

   The Company's products and services do not fall under the category of essential services. The Company has established mechanisms in place to ensure timely communication and support in the event of any potential disruption or discontinuation of their services. For KET related services, in the event of any disruption, customers may contact the sales representative, who coordinates with the service team for prompt resolution of issues. Existing customers may also directly reach out to the service team, ensuring efficient handling and timely resolution of concerns.

   For Geon related services, it has established mechanisms to minimize potential disruptions through early fault detection systems that identify operational trends and provide timely alerts regarding potential equipment issues. In addition, efficient and hassle-free warranty support mechanisms are in place to ensure prompt resolution of equipment-related concerns and minimize service interruptions. These measures are designed to minimize disruption and maintain continuity of customer support and service.

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)

KET-

Display of product information over and above legal requirements: No. Product information displayed on the machinery is in accordance with applicable legal and operational requirements and includes details such as product name, date of manufacture and customer information where applicable.

Consumer satisfaction survey: No. Considering the nature of KET's machinery products, formal customer feedback surveys are not conducted. Any defects or performance-related concerns are addressed and resolved promptly through corrective action and servicing to ensure customer acceptance and satisfaction.

Geon-

Display of product information over and above legal requirements: Yes. Geon provides comprehensive product information beyond mandatory legal requirements through product stickers and labelling to enhance consumer safety, product understanding and performance transparency.

Consumer satisfaction survey: Yes. Geon conducts consumer satisfaction surveys for its Lithium-ion battery packs to assess reliability and performance under real-world operating conditions. Any defects or performance-related concerns are addressed and resolved promptly through corrective action and servicing to ensure customer acceptance and satisfaction.