Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L31402WB1934PLC007993
2.	Name of the Listed Entity	Eveready Industries India Limited
3.	Year of incorporation	1934
4.	Registered office address	2 Rainey Park, Kolkata-700019
5.	Corporate address	2, Rainey Park, Kolkata-700019
6.	E-mail	investorrelation@eveready.co.in
7.	Telephone	033-2486 4961
8.	Website	https://eveready.in
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Ltd. The Calcutta Stock Exchange Limited
11.	Paid-up capital	₹3,634.36 Lakhs
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Arun Sahay arun.sahay@eveready.in
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).	Disclosures made in this report are on a standalone basis
14.	Name of assurance provider	Not applicable
15.	Type of assurance obtained	Not applicable

II. Products/services

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

Sl. No.	Description of main activity	Description of business activity	% of turnover of the entity
1	Consumer goods	The products of the Company include dry cell batteries, flashlights, lighting and electrical products.	100%

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

S. No.	Product/service	NIC Code	% of total turnover contributed
1.	Dry Cell Batteries	27201	65%
2.	Flashlight (Torches)	27400	12%
3.	Lighting and Electricals	27400	23%

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	5	4	9
International	0	0	0

During the financial year 2025–26, the Company closed operations at its Noida manufacturing unit.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of states)	Pan India
International (No. of countries)	9

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

In FY 2025-26, the Company's exports accounted for 1.76% of its total turnover from India to international markets.

c. A brief on types of customers

The Company has established a strong presence through a product portfolio of dry cell batteries, flashlights, lighting solutions and electrical accessories. The Company serves a diverse and widespread customer base supported by an extensive distribution network encompassing distributors, stockists, and retail partners across both urban and rural markets. Beyond our strong domestic presence, the company serves institutional consumers and continues to expand its global footprint through a steadily growing export business.

IV. Employees

20. Details as at the end of Financial Year (FY 2025-26):

a. Employees and workers (including differently abled):

w

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1	Permanent (D)	860	805	93.60%	55	6.39%
2	Other than permanent (E)	733	725	98.91%	8	1.09%
3	**Total employees (D+E)**	**1,593**	**1,530**	**96.04%**	**63**	**3.95%**
Workers						
4	Permanent (F)	600	509	84.83%	91	15.17%
5	Other than permanent (G)	923	876	94.91%	47	5.09%
6	**Total workers (F+G)**	**1,523**	**1,385**	**90.94%**	**138**	**9.06%**

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	100.00%	0	0%
2	Other than permanent (E)	0	0	0%	0	0%
3	**Total differently abled employees (D+E)**	**1**	**1**	**100.00%**	**0**	**0%**
Differently abled workers						
4	Permanent (F)	0	0	0%	0	0%
5	Other than permanent (G)	0	0	0%	0	0%
6	**Total differently abled workers (F+G)**	**0**	**0**	**0%**	**0**	**0%**

21. Participation/inclusion/representation of women

	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	14	1	7.14%
Key Management Personnel*	3	1	33.33%

**Inclusive of Whole Time Director*

22. Turnover rate for permanent employees and workers

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	19%	14%	19%	31%	34%	31.3%	31.6%	12.2%	30.8%
Permanent workers*	32%	0%	28%	10%	23%	11%	2.5%	10%	3.6%

** Voluntary separation at Noida manufacturing unit.*

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.	Greendale India Limited	Subsidiary	100.00%	No
2.	Everspark Hongkong Private Limited	Subsidiary	100.00%	

VI. CSR details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) - Yes

(ii) Turnover (in ₹) – 1454.61 crore

(iii) Net worth (in ₹) – 492.21 crore

VII. Transparency and disclosures compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26 No. of complaints filed during the year	FY 2025-26 No. of complaints pending resolution at close of the year	FY 2025-26 Remarks	FY 2024-25 No. of complaints filed during the year	FY 2024-25 No. of complaints pending resolution at close of the year	FY 2024-25 Remarks
The Company provides multiple channels for stakeholders to voice grievances, both internally and externally. The grievance redressal mechanism can be accessed at https://cdn.eveready.in/uat/documents/BRSR_Policies.pdf. Additional grievance channels include:							
Communities	Yes, the Company ensures continuous engagement with local communities by positioning development executives across its plant locations. Complaints received from communities are first reviewed to assess their authenticity and are then appropriately categorized. Based on the nature and severity, these are escalated to the location heads, followed by the CSR heads, and further to the department heads concerned, if required.	-	-	No complaints have been received from the communities where operations are conducted.	-	-	No complaints have been received from the communities where operations are conducted.

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
	At the grassroots level, local volunteers actively engage with communities and support the planning and implementation of development initiatives. Additionally, unit heads and HR heads remain closely connected with local stakeholders, helping build trust-based relationships and ensuring that community concerns are addressed in a structured and responsive manner.						
Investors (other than shareholders)	Yes, investors can reach out to our Investor Relations Department at investorrelation@eveready.co.in	-	-	No complaints have been received from the investors (other than shareholders) of the Company in FY 2025-26.	-	-	No complaints have been received from the investors (other than shareholders) of the Company in FY 2024-25.
Shareholders	Yes, shareholders are provided with clear and accessible channels to seek support on share-related matters. For requests such as transmission of shares, change of address, non-receipt of dividends, issues related to duplicate or missing share certificates and dematerialization concerns, they reach out to the Registrar and Share Transfer Agent via mdpldc@yahoo.com or contact@mdplcorporate.com For any other share-related queries or grievances, shareholders can directly connect with the Company's Investor Relations/Share Department at investorrelation@eveready.co.in	14	-	All complaints have been resolved.	8	1	Seven complaints were resolved by 31st March 2025 and one was subsequently resolved.

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Employees and workers	Yes, the Company provides multiple formal and informal channels for employees and workers to raise concerns, provide suggestions, and report grievances. A structured grievance redressal mechanism is in place to address workplace and human rights–related issues, including matters such as sexual harassment. In addition, the Company has established a Vigil Mechanism/ Whistle Blower framework at Eveready Investor Information – Reports & Updates - https://cdn.eveready.in/uat/documents/Whistle_Blower_Policy employees to report concerns in a safe and confidential manner.	-	-	No complaints have been received in FY 2025-26.	-	-	No complaints have been received in FY 2024-25.
Customers	Yes, the Company has established dedicated channels for customers to share feedback and raise concerns. Customers can reach out through a designated email address: consumercare@eveready.in and toll-free number 18002003445. Additionally, the Company's website hosts a dedicated section for submitting queries and grievances. Digital process put in place for tracking complaints.	10,074	684	The pending complaints were resolved in subsequent months.	823	-	All complaints received in FY 2024-25 were resolved.
Value chain partners	Yes, the Company enables its suppliers and service providers to raise concerns and provide feedback through a designated email channel- procurement@eveready.co.in. As outlined in the Company's Code/ Policy for Suppliers and Service Providers, partners are expected to adhere to defined standards and are encouraged to report any instances of non-compliance.	-	-	No complaints have been received in FY 2025-26.	-	-	No complaints have been received in FY 2024-25.

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
1.	Climate action and energy and emission management	Opportunity	The Company is committed to contributing to India's goal of Net-Zero emissions by 2070. As part of its climate action strategy, the Company has transitioned to cleaner fuels such as PNG and LPG for generators and furnaces and have integrated electric forklifts for material handling. We have also installed on-grid solar capacity across its key units, including a 1 MWp plant at Matia, 650 KWp at Maddur, 600 KWp at Lucknow and 62 KWp solar power plant has been also installed at the Kolkata Head Office. The Company has also transitioned to energy-efficient lighting solutions such as LEDs, natural ventilation to lower dependence on grid electricity and consequently lower Scope 2 emissions.		Positive
2.	Waste management	Opportunity	Effective waste management enables the recovery of valuable materials and minimizes environmental impact and strengthens principles of circular economy. The Company's waste management strategy is built on the principles of reduce, recycle, recover and reuse, ensuring that waste becomes a resource rather than a burden. All our waste streams are categorised and managed as per defined SOPs to ensure complete traceability and compliance throughout the disposal process. We focus on optimising product size and packaging to reduce unnecessary material consumption without compromising on performance or durability. We manage plastic waste, e-waste and hazardous waste with clear focus of recyclability through certified recyclers. Further, all plants comply with Extended Producer Responsibility (EPR) guidelines and other relevant regulations for waste management.		Positive
		Risk	Non-compliance with waste management and Battery Waste EPR requirements exposes the Company to significant financial penalties, loss of registration, operational disruptions, and reputational damage.	To mitigate this risk, we have strengthened EPR processes by actively filing Annual Return for our defined target in FY 2025-26, demonstrating our commitment to responsible waste management. We ensure full traceability of waste streams and partner with authorized recyclers or to Pollution Control Board (PCB) authorized TSDF facilities to effectively manage compliance requirements and ensure business continuity.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
3.	Water management	Opportunity	Effective water management presents a strategic opportunity to lower dependence on freshwater sources, strengthen sustainability, reduce operational risks, and improve efficiency. We have implemented rainwater Effective water management presents a strategic opportunity to lower dependence on freshwater sources, strengthen sustainability, reduce operational risks, and improve efficiency. We have implemented rainwater harvesting systems at multiple plants, including a 1512 KLD at Haridwar plant. We have also installed 28 borewells with filtration systems, yielding an annual 100,000 liters of harvested water. In FY 2025-26 we have constructed 3 rainwater harvesting tanks with a combined capacity of 525 Kl and 2 borewell recharge pits in Maddur and expect to sustainably draw groundwater from the borewell within the next two years as recharging progresses. The Company has achieved Zero Liquid Discharge (ZLD) at its Haridwar, Matia and Maddur plants by repurposing wastewater through in-house STPs and ETPs, enabling its use in operations such as gardening, cleaning and cooling.		Positive
4.	Innovation and R&D	Opportunity	Continuous innovation remains central to our commitment to product sustainability, and environmental responsibility. We have introduced eco-friendly packaging solutions, including PLA bags and kraft-paper BOPP tape, reinforcing its shift toward greener materials. Our dry cell batteries are designed and manufactured without hazardous heavy materials such as lead and mercury, cadmium and replaced them with zinc and proprietary alloys. Elimination of these hazardous heavy metals reduces environmental and health risks during usage, handling, and disposal. The Company's R&D initiatives are aligned with global OEM standards to meet market-specific performance requirements, while ongoing infrastructure enhancements strengthen Eveready's position in the high-performance battery segment.		Positive
5.	Workplace diversity	Opportunity	A diverse and inclusive workforce strengthens creativity, innovation, and overall employee engagement. The Company reinforces this commitment through gender-responsive policies, dedicated Internal Committees under Prevention of Sexual Harassment, and comprehensive workplace safety measures. The Company's grievance-redressal systems are designed to ensure transparency and effectively address employee concerns		Positive

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)
6.	Customer relationship and brand enhancement	Opportunity	Strong customer relationships remain central to building brand loyalty and sustaining long-term growth. Eveready engages its customers across digital and offline channels, partnering with agencies to develop interactive content and strengthen brand visibility on social platforms. The Company's customer support system actively captures feedback and resolves grievances, while participation in events, sponsorships, and institutional outreach further enhances brand presence and trust.		Positive
7.	Colleague health, wellbeing and safety	Opportunity	Employee well-being and safety are critical to maintaining a productive and compliant workforce. Eveready supports this through regular health check-ups, stress-management initiatives, and occupational health screenings. A structured health and safety governance framework-backed by routine audits, risk assessments, and compliance checks—ensures robust oversight. Employees receive training on machine handling, fire safety, and regulatory compliance, while on-site medical centers and emergency transport services further strengthen workplace safety and wellness.		Positive
		Risk	Colleague health, wellbeing and safety represent a critical business risk, as inadequate practices can lead to workplace injuries, productivity loss, regulatory non-compliance, and increased operational costs. Poor safety standards may also result in legal liabilities, reputational damage, and disruptions to manufacturing continuity. Ensuring robust health and safety systems is therefore essential to maintaining workforce stability, sustaining operational efficiency, and protecting the company's long-term performance.	To mitigate these risks, the Company has implemented a range of measures to ensure a safe and healthy working environment, including regular safety training, preventive protocols, periodic audits, and continued investments in safety infrastructure. Additional details are provided in Principle 3 of this report. Over the long term, such investments in colleague health and safety are expected to deliver strong returns through enhanced productivity, reduced disruptions, and a more resilient workforce.	Positive
8.	Responsible sourcing and sustainable supply chain	Opportunity	Ethical and sustainable sourcing is essential to minimizing environmental and social risks across the supply chain. Eveready conducts supplier assessments to ensure adherence to global environmental standards, including RoHS and REACH. The Company is actively transitioning to sustainable inputs by adopting recyclable packaging and exploring alternative materials. Suppliers are encouraged and guided to follow these environmental and ethical sourcing requirements, helping ensure responsible procurement practices and reducing the overall environmental footprint of the supply chain.		Positive

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)
9.	Community development	Opportunity	Positive community impact strengthens local relationships and contributes to broader societal well-being. Eveready's CSR initiatives focus on women's empowerment, education, environmental sustainability, and healthcare. Project Durga provides vocational training to marginalized women, while Project Saksham supports underprivileged students through scholarships and improved educational infrastructure. Project Go Green advances environmental conservation through tree plantation and water initiatives, and Project Sushasthya delivers healthcare support, including nutrition for TB patients and cleft-lip surgeries for children.		Positive
10.	Governance	Opportunity	Strong governance is fundamental to building stakeholder trust and sustaining long-term business performance. Eveready upholds rigorous standards in ethics, compliance, and risk management, supported by regular audits and continuous reviews of its safety, environmental, and operational practices. A transparent communication and accountability framework is embedded across the organization for ensuring adherence to regulatory requirements and reinforcing stakeholder confidence.		Positive
11.	Business ethics and risk management	Opportunity	Ethical business conduct and strong risk management are vital for long-term operational resilience and stakeholder confidence. Eveready operates under a structured risk management framework that includes regular safety audits, incident investigations, and ensures timely corrective actions are taken. The Company fosters strict compliance with regulatory and ethical standards, with periodic oversight by the Board-level Risk Management Committee to reinforce business integrity and effectively mitigate emerging risks.		Positive
		Risk	Poor business ethics and ineffective risk management can expose a company to regulatory breaches, operational disruptions, and reputational damage, ultimately impacting long-term stability and stakeholder trust.	Eveready's Board-level Risk Management Committee, supported by senior leadership, conducts periodic reviews through its Enterprise Risk Management Framework to identify, assess, and update emerging and existing business risks. This structured oversight enables timely mitigation and ensures that risk-management actions remain aligned with the Company's long-term strategic goals. By implementing effective mitigation measures across operations, the Company reduces the likelihood of disruptions, controls associated costs, and enhances overall operational efficiency.	Positive

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)
12.	IT, cyber security and data protection	Opportunity	Strengthening digital infrastructure and data protection presents a significant opportunity for the Company to enhance customer trust, operational resilience, and brand credibility. By investing in advanced cybersecurity measures—including data encryption, secured IT systems, and continuous monitoring—the Company can proactively guard against emerging cyber threats. Regular updates to IT protocols and comprehensive employee training further reinforce compliance with data-privacy requirements and industry best practices. With cybersecurity and data privacy now central to business continuity and competitive advantage, the Company's commitment in this area positions it to build a more trusted, secure, and future-ready digital ecosystem, even as it continues to refine its internal IT policy and governance frameworks.		Positive
		Risk	IT system vulnerabilities and cybersecurity lapses pose significant risks as they can lead to data breaches, operational disruptions, financial losses, and reputational damage. Without strong safeguards, robust protocols, and ongoing employee awareness, such incidents can undermine business continuity and erode stakeholder trust.	To strengthen our cybersecurity framework, we are upgrading our data identification, retention, and disposal processes. Key initiatives include the rollout of data-loss prevention systems and enhanced cloud access security tools. The Company is also advancing broader data-protection practices to ensure secure and responsible handling of sensitive information.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

P1 - Businesses should conduct and govern themselves with integrity and in a manner that is Ethical, Transparent, and Accountable.

P2 - Businesses should provide goods and services in a manner that is sustainable and safe.

P3 - Businesses should respect and promote the well-being of all employees, including those in their value chains..

P4 -Businesses should respect the interests of and be responsive towards all its stakeholders.

P5 - Businesses should respect and promote human rights.

P6 - Businesses should respect, protect, and make efforts to restore the environment.

P7 - Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

P8 - Businesses should promote inclusive growth and equitable development.

P9 - Businesses should engage with and provide value to their consumers in a responsible manner.

Disclosure questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	Policies can be accessed on the link: https://www.eveready.in/investors/investor-information/#corporate-governance								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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.	Environmental Management Policy, ISO 14001 (Environmental Management System), ISO 50001 (Energy Management System)	RoHS (Restriction of Hazardous Substances) Compliance, ISO 9001 (Quality Management System)	Health, Safety, and Environment (SHE) Policy, ISO 45001 (Occupational Health and Safety Management System)	Whistleblower Policy, Code of Conduct	CSR Policy	ISO 45001 (Occupational Health and Safety Management System), ISO 9001 (Quality Management System)	Code of Conduct, Anti-Bribery and Corruption Policy	Supplier Code of Conduct, ISO 14001 (Environmental Management System), ISO 9001 (Quality Management System)	Consumer Protection Policy, ISO 9001 (Quality Management System)

Disclosure questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any	The Company continues to advance its sustainability performance through targeted initiatives across key environmental areas. The Company has achieved significant reductions in Scope 1 and Scope 2 emissions by increasing the share of renewable energy and transitioning to cleaner fuels such as PNG and LPG in its operations. This includes the installation of on-grid solar capacity at multiple sites, which has substantially lowered dependence on grid electricity and reduced Scope 2 emissions.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Alongside energy transition, the Company has improved water efficiency through conservation and recycling initiatives and strengthened waste management systems to enhance material recovery and minimize landfill disposal. The Company's efforts in energy efficiency include replacing traditional mercury lamps with LED lighting, deploying electric forklifts, and adopting ISO 50001-certified energy management systems supported by IoT-based real-time monitoring. These initiatives and targets are aligned with India's 2070 net-zero commitment. Continued innovation in sustainable packaging, energy use and waste management practices, position the Company to deliver long-term environmental value while contributing meaningfully to national decarbonization objectives.								

Governance, leadership and oversight

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

It is my privilege to present our Business Responsibility and Sustainability Report. This report reflects our commitment to responsible growth anchored in ethical governance, environmental stewardship, and social responsibility. Sustainability is integral to how we operate and make decisions. We continue to strengthen governance, enhance transparency, and reduce our environmental footprint through focused efforts in energy efficiency, emissions reduction, water stewardship, and responsible waste management. Our transition toward renewable energy and circular practices remains a key priority. We are advancing water sustainability through Zero Liquid Discharge systems, recycling and reuse initiatives, and conservation measures such as rainwater harvesting and groundwater recharge. Our approach to waste management is guided by the principles of reduce, recycle, recover, and reuse, supported by a focus on resource efficiency and sustainable design. Equally, we remain committed to our people and partners—promoting responsible sourcing, fair labour practices, and a culture of diversity, inclusion, and safety across our value chain. Through our CSR initiatives, we continue to drive meaningful impact in women's empowerment, education and skills development, environmental conservation, and community healthcare. Strong governance underpins our ESG agenda. With robust oversight, compliance systems, and ethical standards, we ensure alignment between stakeholder expectations and business priorities. While we are encouraged by our progress, we recognise that sustainability is an ongoing journey that demands continuous innovation and collective commitment.

I thank our employees, partners, investors, and communities for their continued trust and support as we build a more responsible and resilient future.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies)..	Board of Directors
9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	The Board has established a dedicated ESG Committee to provide oversight and strategic guidance on the Company's sustainability agenda. The Committee is responsible for setting direction, monitoring progress against ESG objectives, and ensuring alignment with applicable regulatory frameworks and stakeholder expectations. Its key responsibilities include reviewing and endorsing sustainability goals and performance indicators, ensuring compliance with national and international ESG standards, overseeing the management of climate-related risks and opportunities, guiding stakeholder engagement initiatives, and periodically reporting on sustainability performance to the Board. The ESG Committee works closely with functional leaders across the organization to embed sustainability considerations into business strategy and decision-making, reinforcing the Company's commitment to responsible governance and long-term value creation for all stakeholders.

10. Details of review of NGRBCs by the Company:

Subject for review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	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	Yes									Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes									Compliance is reviewed quarterly, and policies are updated as needed								

	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.	No								

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

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 programs on any of the principles during the financial year:

Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programs
Board of Directors	1	NGBRC principles and policies thereon	100%
Key Managerial Personnel	3	NGBRC principles, POSH, Code of Conduct	100%
Employees other than BoD and KMPs	68	POSH, Code of Conduct	100%
Workers	161	Health & Safety, Human Rights and POSH	100%

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

	Monetary				
	NGBRC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in ₹)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty/ fine	1	Joint Commissioner, GST Dept, Corporate Circle, Lucknow, UP	31.58 lakhs	Order was passed by GST Authority for FY 2018-19 for ₹ 185.35 lakhs on account of GST credit mismatch between ITC availed by the Company in GSTR-3B and details reported by suppliers reflected in GSTR-2A. Rectification order dt 27.04.26 has been passed by Jt Commissioner, State Tax, UP reducing demand to ₹31.58 lakhs	No, will be filed before the due date of 29.07.26
		Superindent of CGST Range I, Madhavan Div, Chennai, Tamil Nadu	2.28 lakhs	Order issued in DRC-07 for excess ITC availed in GSTR 3B as compared to eligible as per GSTR 2A	Yes, filed on 17.02.2026
		Dy Commissioner (ST) Special Circle, VJa1, Vijayawada I, AP	0.75 lakhs	Order issued in DRC-07 being difference between GSTR-1 and GSTR-3B liability. Non-payment of Tax on RCM and excess ITC availed in GSTR-3B as compared to GSTR-2A	Yes, filed on 17.02.2026
		Superindent of CGST Nachram Range Kapra, Secunderabad, Hyderabad, Telegana	4.31 lakhs	Order issued in DRC-07 excess ITC availed in GSTR 3B as compared to eligible as per GSTR 2A, tax not paid by supplier, non-reversal on CN and non-payment of tax on RCM.	Yes, filed on 05.03.2026
		Asst Commissioner of CGST, Jalandhar, Punjab	0.52 lakhs	Order issued in DRC-07 for GST credit miscredit between ITC availed by the company in GSTR-3B and reported by supplier as reflected in GSTR 2A	Yes, filed on 27.03.2026
Settlement	Not Applicable				
Compounding					

	Non-monetary			
	NGBRC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Not Applicable			
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
Order was passed by GST Authority for FY 2018-19 for ₹ 185.35 lakhs on account of GST credit mismatch between ITC availed by the Company in GSTR-3B and details reported by suppliers reflected in GSTR-2A. Rectification order dt 27.04.26 has been passed by Jt Commissioner, State Tax, UP reducing demand to ₹ 31.58 lakhs	Joint Commissioner, GST Dept, Corporate Circle, Lucknow, UP
Order issued in DRC-07 for ₹ 2.28 lakhs for excess ITC availed in GSTR 3B as compared to eligible as per GSTR 2A	Superindent of CGST Range I, Madhavan Div, Chennai, Tamil Nadu
Order issued in DRC-07 for ₹ 0.75 lakhs being difference between GSTR-1 and GSTR-3B liability. Non-payment of Tax on RCM and excess ITC availed in GSTR-3B as compared to GSTR-2A	Dy Commissioner (ST) Special Circle, VJa1, Vijayawada I, AP
Order issued in DRC-07 for ₹ 4.31 lakhs excess ITC availed in GSTR 3B as compared to eligible as per GSTR 2A, tax not paid by supplier, non-reversal on CN and non-payment of tax on RCM.	Superindent of CGST Nachram Range Kapra, Secunderabad, Hyderabad, Telegana
Order issued in DRC-07 for ₹ 0.52 lakhs for GST credit miscredit between ITC availed by the company in GSTR-3B and reported by supplier as reflected in GSTR 2A	Asst Commissioner of CGST, Jalandhar, Punjab

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

Yes, the Company has an anti-corruption and anti-bribery policy in place which can be accessed at https://cdn.eveready.in/uat/documents/BRSR _ Policies.pdf

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

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

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

Not applicable

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	68 days	65 days

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of purchases	a. Purchases from trading houses as % of total purchases	9.04%	18.34%
	b. Number of trading houses where purchases are made from	3	431
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	100%	88.33%
Concentration of sales*	a. Sales to dealers / distributors as % of total sales	92.88%	94%
	b. Number of dealers / distributors to whom sales are made	2,046	2,004
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	14.13%	13.60%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.23%	-
	b. Sales (Sales related parties / Total Sales)	0.00061%	-
	c. Loans & advances (Loans & advances given to related parties /Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	100%	100%

** Only sales to direct distributors in general trade are considered.*

Leadership Indicators

1. **Awareness programs conducted for value chain partners on any of the principles during the financial year:**
   No awareness programmes on BRSR principles were conducted for value chain partners during FY 2025–26.

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.**
   Eveready has established a robust framework to identify, disclose, and manage potential conflicts of interest involving members of the Board. These processes are aligned with the provisions of the applicable statutes and the Company's Code of Conduct. Key elements of the conflict of interest management process include:

   - Code of Conduct: All Board Members are required to adhere to the Company's Code of Conduct, which outlines expectations regarding integrity, transparency, and conflict of interest.
   - Annual Declarations: Directors are mandated to disclose their interests in other entities, directorships, and related party transactions annually, or as and when changes occur.
   - Board Agenda Disclosures: Before each meeting, any agenda item that may involve a potential conflict is reviewed, and concerned directors are required to abstain from discussions or voting on such matters.
   - Independent Oversight: The Audit Committee and the Nomination and Remuneration Committee, both comprising a majority of Independent Directors, play an oversight role in ensuring that no conflict of interest affects the integrity of decision-making.

   These measures collectively ensure that the Board discharges its responsibilities in an objective, independent, and unbiased manner, reinforcing Eveready's commitment to sound corporate governance practices.

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	63.85%	2.28%	As mentioned below
CAPEX	42.41%	41.1%	As mentioned below

The Company's R&D initiatives and capital expenditure investments are strategically aligned to enhance the environmental and social performance of its products and operations. Key focus areas include the development of environment-friendly battery chemistries that eliminate hazardous heavy metals such as lead, mercury, and cadmium in compliance with RoHS requirements; adoption of sustainable and recyclable packaging solutions to promote circularity; and deployment of energy-efficient manufacturing processes supported by ISO-certified management systems to reduce resource consumption and emissions. The Company continues to expand its renewable energy footprint through on-grid solar photovoltaic installations, while advancing alkaline battery technologies to improve performance in line with global OEM standards. Further, digital and IoT-enabled monitoring systems are being integrated to optimize energy use and operational efficiency across manufacturing sites. Investments in water stewardship—including Zero Liquid Discharge (ZLD) systems, rainwater harvesting, and wastewater recycling—and strengthened waste-management practices aligned with circular-economy principles underscore the Company's commitment to continuous innovation, environmental sustainability, and social responsibility.

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

   Yes, Eveready has established procedures to support sustainable sourcing. The Company encourages suppliers and transporters to prioritize social and environmental responsibility, favouring those certified with ISO 9001, ISO 14001, and ISO 45001 standards. Suppliers are guided to align with these standards, enhancing their understanding and commitment to sustainable practices.

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

   The Company currently does not track input materials specifically from a sustainability-based sourcing perspective. However, in line with its commitment to quality, environmental management, and occupational health and safety, 89.5% of its suppliers who contributed 80% to business value in FY 2025-26 are certified under ISO 9001 & ISO 14001.

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.**

   Eveready remains committed to the responsible reclamation, recycling, and disposal of its products at the end of their lifecycle, guided by the principles of the 4Rs—Reduce, Recycle, Recover, and Reuse.

   Reduce: We prioritize minimizing material use from the design stage itself by optimizing product structures and packaging to lower material intensity without compromising quality or performance.

   Recycle: Our products are designed to facilitate recycling, with hazardous substances eliminated in compliance with regulations. We ensure segregation and channeling of waste such as plastic, e-waste, and battery scrap to certified recyclers, supporting circular material flows.

   Recover: We actively recover valuable materials from production scraps and end-of-life batteries, including zinc dross and other components, reintegrating them into manufacturing processes to reduce raw material demand.

   Reuse: Where feasible, recovered materials and components are reused within our operations, closing material loops and promoting a circular economy approach.

   (a) Plastics (including packaging): The Company actively reduces plastic waste by embracing sustainable packaging practices. It has shifted to compostable polybags made from PLA (polylactic acid), a starch-based, fully biodegradable material that complies with international standards. PVC packaging has been replaced with recyclable PET blister packs, and paper-based BOPP tapes have been introduced to further improve recyclability. The Company also complies with Plastic Waste Extended Producer Responsibility (EPR) regulations by ensuring proper segregation and recycling through CPCB-authorized recyclers, thereby promoting a circular economy and minimizing environmental impact.

   (b) E-waste: Electronic waste is managed with care through systematic segregation and collaboration with certified e-waste recyclers. All e-waste is directed to authorized facilities where it is processed under strict environmental guidelines. This approach facilitates the recovery of valuable materials such as metals and plastics, promoting reuse and reducing reliance on virgin resources. The company's e-waste management practices fully comply with national regulations to ensure safe disposal and minimize environmental risks.

   (c) Hazardous waste: Eveready adheres to stringent protocols for handling hazardous waste, including secure storage and disposal of materials like used oil, batteries, and chemicals. These wastes are stored in designated areas to prevent contamination and are subsequently sent to certified recyclers in compliance with environmental laws. The company's battery waste management aligns with EPR commitments, focusing on safe handling and recycling to reduce landfill disposal and encourage material recovery.

   (d) Other waste: Other waste streams, such as metal and industrial waste, are managed through circular economy principles. Zinc fines and offcuts from battery manufacturing are reintegrated into production, achieving a high material recovery rate of approximately 99%. Solid waste management infrastructure has been enhanced at several plants, with effective segregation and disposal processes in place. All solid and hazardous wastes are disposed of via authorized channels, underscoring the Company's ongoing dedication to responsible waste management and environmental care.

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

   Yes, Extended Producer Responsibility (EPR) applies to the Company's operations, specifically concerning plastic waste, e-waste, and battery waste. The Company diligently manages the segregation, collection, recycling, and disposal of these waste streams in strict accordance with CPCB regulations and its EPR commitments. Collaboration with authorized recyclers supports these efforts, while regular monitoring and reporting ensures ongoing compliance with the requirements set forth by the relevant Pollution Control Boards.

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?**

   The Company has not undertaken Life Cycle Assessments for any of its products during the reporting period.

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

   Not applicable

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Zinc offcut	15.70%	17.49%

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

	FY 2025-26			FY 2024-25		
	Re-used	Recycled	Safely disposed	Re-used	Recycled	Safely disposed
Plastics including packaging)	-	972.20	-	-	1,091.00	-
E-waste	-	279.90	-	-	530.20	-
Battery waste	-	829.10	20.88	-	293.32	95.73
Hazardous waste	880.85	88.63	81.60	1,010.47	157.10	51.15
Other waste	-	676.81	-	-	448.45	-

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.
Not applicable

PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		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 Employee											
Male	805	805	100%	805	100%	0	0%	805	100%	0	0%
Female	55	55	100%	55	100%	55	100%	0	0.00%	0	0%
Total	**860**	**860**	**100%**	**860**	**100%**	**55**	**6%**	**805**	**93.60%**	**0**	**0%**
Other than permanent employees											
Male	725	715	98.62%	715	98.62%	0	0%	715	98.62%	0	0%
Female	8	8	100%	8	100%	8	100%	0	0.00%	0	0%
Total	**733**	**723**	**98.64%**	**723**	**98.64%**	**8**	**1%**	**715**	**97.54%**	**0**	**0%**

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

Category	Total (A)	% of workers covered by									
		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	509	509	100%	509	100%	0	0.00%	509	100%	0	0.00%
Female	91	91	100%	91	100%	91	100.00%	0	0%	0	0.00%
Total	**600**	**600**	**100%**	**600**	**100%**	**91**	**15.17%**	**509**	**85%**	**0**	**0.00%**
Other than permanent workers											
Male	876	876	100%	876	100%	0	0%	876	100%	0	0.00%
Female	47	47	100%	47	100%	47	100%	0	0%	0	0.00%
Total	**923**	**923**	**100%**	**923**	**100%**	**47**	**5.08%**	**876**	**94.91%**	**0**	**0.00%**

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.13%	0.15%

2. Details of retirement benefits, for current Financial Year and previous Financial Year:

	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	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
NPS	9%	-	Y	5%	-	Y
ESI	1%	34%	Y	21%	54%	Y
Superannuation	12%	-	Y	9%	-	Y

3. Accessibility of workplaces

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

The Company is dedicated to fostering an inclusive and accessible workplace for all employees, including persons with disabilities, in accordance with the Rights of Persons with Disabilities Act, 2016. The Company actively promotes the employment of differently abled individuals and supports them by developing inclusive infrastructure such as ramps, wider doorways, and other necessary facilities. The Company regularly evaluates its workplaces to ensure compliance with the Act and undertakes improvements wherever needed. Appropriate accommodation is provided to create a safe, inclusive, and supportive environment, enabling differently abled employees to contribute meaningfully to the organization's success.

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

Yes. The policy can be accessed at: https://cdn.eveready.in/uat/documents/BRSR _ Policies.pdf

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

	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	75%	NA	NA
Female	100%	50%	NA	NA
Total	**100%**	**71.42%**	**NA**	**NA**

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 provides a structured grievance redressal mechanism for permanent workers through an internal committee dedicated to workplace safety, transport, and canteen-related concerns. Workers are encouraged to report any grievances through direct HR escalation, suggestion boxes, or emails. Workers have the opportunity to regularly communicate with the union to address any grievances they may have. Grievances are first reported to the HR head at the plant, then escalated to the Chief Human Resource Officer (CHRO), and subsequently to the Regional Head for resolution.
Other than permanent workers	Yes, for contractual workers, the Company has established a clear communication channel to address their grievances. This includes reporting through a designated HR representative or through suggestion boxes available at plants. The Company ensures that concerns are resolved promptly, with a strong emphasis on fair treatment and the well-being of all workers.
Permanent employees	Yes, permanent employees have access to the Company's Grievance Redressal Mechanism and are encouraged to escalate issues through formal channels such as HR, internal committees, or direct communication with senior management. The mechanism ensures that employees' concerns are addressed in a timely and effective manner.
Other than permanent employees	Yes, temporary employees can also file grievances through the established grievance redressal channels. The Company has internal procedures in place to ensure that their concerns are heard and resolved promptly.

The Company has a Vigil Mechanism/Whistle Blower Policy, as well as a Grievance Redressal Mechanism which are also updated on the website of the Company and accessible at https://cdn.eveready.in/uat/documents/Whistle _ Blower _ Policy.pdf

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

	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	**860**	**-**	**-**	**1,222**	**-**	**-**
Male	805	-	-	1,165	-	-
Female	55	-	-	57	-	-
Total Permanent Workers	**600**	**463**	**77%**	**731**	**631**	**86%**
Male	509	372	73%	640	540	84%
Female	91	91	100%	91	91	100%

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	805	95	12%	608	76%	1,165	298	26%	805	69%
Female	55	1	2%	48	87%	57	1	2%	57	100%
Others	-	-	-	-	-	-	-	-	-	-
Total	**860**	**96**	**11.16%**	**656**	**76.27%**	**1,222**	**299**	**24%**	**862**	**71%**
Workers										
Male	509	509	100%	509	100%	640	640	100%	640	100%
Female	91	91	100%	91	100%	91	91	100%	91	100%
Others	-	-	-	-	-	-	-	-	-	-
Total	**600**	**600**	**100%**	**600**	**100%**	**731**	**731**	**100%**	**731**	**100%**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	805	805	100%	1,165	1,165	100%
Female	55	55	100%	57	57	100%
Total	**860**	**860**	**100%**	**1,222**	**1,222**	**100%**
Workers						
Male	509	509	100%	640	640	100%
Female	91	91	100%	91	91	100%
Total	**600**	**600**	**100%**	**731**	**731**	**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, the coverage such system?

The Company has established comprehensive Safety, Health, and Environment (SHE) and Quality Management Systems that are aligned with internationally recognized standards, including ISO 9001, ISO 14001, ISO 45001, and Occupational Health and Safety Management Systems. These frameworks are supported by robust safety protocols and emergency preparedness plans that encompass all manufacturing processes, equipment, and potential risks across offices, production facilities, and warehouses. Most manufacturing locations have successfully transitioned from OHSAS 18001 to ISO 45001, further strengthening occupational health and safety practices.

Guided by these SHE principles, the Company places strong emphasis on people development, product quality, cost optimization, and continuous improvement through structured methodologies such as 5S and Kaizen.

Additionally, the Company has implemented stringent health and safety standards throughout its manufacturing facilities to reduce the risk of workplace incidents. Employees are actively engaged in identifying and addressing unsafe conditions and behaviours, fostering a safe, responsible working environment within manufacturing operations. For further details, the company's health and safety policy is available at https://cdn.eveready.in/uat/documents/Safety_Health_Environment_Policy_1.pdf

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

The Company maintains a robust and comprehensive occupational health and safety framework through the implementation of well-defined Standard Operating Procedures (SOPs), Job Safety and Health Analysis, Hazard Identification and Risk Assessment (HIRA), and Hazardous Work Permit systems. Safety governance is strengthened through regular safety audits across all plants, continuous PPE compliance monitoring, machine and equipment safety inspections, electrical safety monitoring, and lifting tool assessments. Strong fire safety infrastructure, including fire protection systems and periodic evacuation drills, is complemented by clearly defined chemical handling and spillage control protocols to manage operational risks effectively. Monthly safety drills and awareness campaigns are conducted to reinforce safe behaviors, while behavioural safety audits promote accountability and adherence to safety practices at all levels of the organization. Comprehensive safety training for employees and contract workers further embeds a safety-first culture.

Compliance with occupational health and safety management systems is ensured through periodic internal and external audits, supported by structured safety procedures and emergency response plans covering offices, manufacturing facilities, and warehouses. To further strengthen our safety governance, we have affiliated with the National Safety Council (NSC), ensuring our practices remain aligned with industry best standards and evolving regulatory requirements.

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

The Company has implemented a robust and participative safety management framework that actively involves employees in identifying, reporting, and mitigating workplace hazards. This collaborative approach enables timely resolution of safety concerns and fosters a strong culture of shared responsibility across the organization. Clear Standard Operating Procedures (SOPs) guide employees in hazard identification and reporting, supported by multiple communication channels such as hazard identification slips and suggestion boxes. Employee participation is further strengthened through monthly General Safety Committee meetings, which provide a structured forum to discuss workplace safety issues. Safety observations and incidents are systematically recorded in daily operational logbooks and form the basis for tracking corrective and preventive actions. All workplace incidents are mandatorily reported within 24 hours, with serious cases escalated for detailed root-cause analysis and corrective action within 72 hours. Additionally, the Company's affiliation with the National Safety Council (NSC) ensures alignment with recognised safety standards, industry best practices, and evolving regulatory requirements. Collectively, these measures reinforce a proactive safety culture, strengthen accountability at all levels, and enable continuous improvement in workplace safety performance.

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

The Company is committed to fostering the overall health and well-being of its workforce by ensuring access to comprehensive non-occupational medical and healthcare services across its operations. This includes dedicated on-site medical centres at all manufacturing locations, staffed by qualified medical professionals, and round-the-clock emergency transportation facilities to enable timely hospital referrals. Regular preventive health check-ups are conducted to proactively monitor employee health, complemented by wellness initiatives focused on stress management, such as yoga sessions and ergonomic assessments. In addition, statutory ESIC coverage and group medical insurance provide employees with continuous and comprehensive healthcare support. Through these initiatives, the Company promotes preventive healthcare, strengthens employee well-being, and reinforces its commitment to creating a safe, healthy, and supportive work environment.

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	0.28	0.24
Total recordable work-related injuries	Employees	0.00	0.00
	Workers	4.00	1.00
Number of fatalities	Employees	0.00	-
	Workers	0.00	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0.00	-
	Workers	0.00	-

** Includes contractual workforce*

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

The Company is committed to fostering a safe, inclusive, and supportive workplace that prioritizes employee wellbeing, safety, and continuous skill development across all operations. Safety governance is reinforced through strong Board level oversight by the Risk Management Committee, supported by plant heads, site managers, safety officers, and dedicated safety committees at each facility. Health and safety practices are aligned with ISO 45001 standards, with regular internal and external audits, comprehensive risk assessments, and timely corrective actions to drive continuous improvement. The Company operates an integrated Safety, Health, and WellBeing framework encompassing robust safety protocols, structured training programs, proactive health initiatives, and strong governance mechanisms. Advanced fire detection and suppression systems are deployed across facilities, supported by focused training on fire safety, electrical hazards, and the correct use of personal protective equipment, reinforced through regular safety awareness sessions, fire drills, and evacuation exercises. Safety performance is continuously monitored using key indicators such as the Lost Time Injury Frequency Rate (LTIFR), with daily reviews, monthly plant assessments, and quarterly updates to the Board. Safetybydesign principles are embedded into equipment and process layouts to minimize human machine interaction and reduce accident risks. Employee wellbeing is further strengthened through comprehensive healthcare services, including onsite medical centers at all plants, routine health checkups, occupational health screenings, stress management programs, mental wellness initiatives such as yoga and ergonomic assessments, along with ESIC coverage, group medical insurance, and onsite emergency medical vehicles to ensure timely medical response. The Company also adopts a proactive approach to routine and nonroutine safety through structured hazard identification and risk mitigation tools such as Hazard Identification and Risk Assessment (HIRA) and Job Safety Analysis (JSA), supplemented by periodic thirdparty safety audits, regular machine and equipment inspections, stringent chemical handling and spillage control procedures, and continuous electrical and material handling safety monitoring. A strong safety culture is sustained through regular refresher training, behavioural safety programs, monthly drills, awareness campaigns, behavioural audits for employees and contractual workers, mandatory safety induction for new hires, and ongoing periodic training. Active employee participation is encouraged through General Safety Committee meetings that provide a formal platform for feedback, issue escalation, and collaborative safety improvements, ensuring safety and wellbeing are deeply embedded into the Company's operational DNA with accountability at every level.

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	-	-		-	-	-
Health and safety	-	-		-	-	-

14. Assessments for the year:

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

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.

The Company conducts periodic internal and external audits to assess health and safety practices and working conditions across its manufacturing locations. In FY 2025-26, Eveready reported zero fatalities among employees while on duty. To ensure a safe workplace, the Company has a robust health and safety management system, including HIRA, JSA, and regular safety audits to proactively identify and mitigate risks. In the event of any safety related incidents, corrective actions such as reinforced safety protocols, targeted retraining, and enhanced engineering controls are swiftly implemented. Continuous oversight by safety committees and the Risk Management Committee ensures alignment with ISO 45001 standards, driving sustained improvements in workplace safety. Further, road safety measures like covered pedestrian pathways have been installed within the plant premises to ensure safe movement of employees.

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, Eveready provides comprehensive coverages for all employees and workers. This includes health insurance, accident insurance, gratuity life cover, PF, ESIC, ensuring that 100% of employees and workers are protected.

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

   Eveready remains committed to maintaining transparent, ethical, and compliant business practices across its value chain. The Company ensures that all statutory obligations related to indirect taxes—such as GST, TDS, and TCS—are duly fulfilled for all value chain partners involved in sourcing activities.

   To strengthen overall compliance, Eveready also encourages its partners to adhere to other statutory requirements, including timely deduction and deposit of dues such as PF and ESIC. In addition, the Company actively collaborates with its partners to facilitate the accurate upload and submission of GST-related documentation.

   Through these concerted efforts, Eveready upholds high standards of compliance while contributing to the sustainable growth of both its business ecosystem and the communities it serves.

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

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

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

   Yes, the Company remains committed to supporting its employees through career transitions, whether due to retirement or employment termination. The Company continues to offer various initiatives aimed at enhancing employability, such as skill development programs and ongoing learning opportunities. These include apprenticeships and leadership training designed to prepare employees for future career paths. Moreover, the Company upholds its dedication to employee well-being by providing robust health and wellness benefits, including medical insurance and a structured grievance redressal mechanism, ensuring comprehensive support during these pivotal moments.

5. Details on assessment of value chain partners:

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

**No assessment was made in FY 2025-26 as all suppliers who contributed 80% of the business by value were assessed in FY 2024-25 and they continue to comply with sustainability practices.*

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.

   The Company conducts periodic audits and self-assessments to ensure supplier adherence to its Code of Conduct, which emphasizes safe and healthy working conditions, environmental responsibility, and legal compliance. Any instances of non-compliance are addressed through close collaboration with suppliers, including the implementation of corrective actions such as strengthening safety practices, conducting risk assessments, and establishing effective grievance mechanisms.

   For significant risks, suppliers are required to take immediate corrective measures and keep the Company informed. Suppliers are also held accountable for ensuring Code compliance across their subcontractors and tier-2 suppliers. Through regular safety audits, training programs, and continuous engagement, the Company works proactively with its value chain partners to enhance workplace safety, mitigate risks, and promote sustainable and responsible operating practices. The Supplier and Service Provider Policy can be accessed at - https://cdn.eveready.in/uat/documents/Policy _ for _ Suppliers _ and _ Service _ Providers.pdf

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 and engages with its stakeholders based on the nature and extent of their relationship with the Company. Internal stakeholders include employees and leadership, while external stakeholders comprise customers, suppliers, business partners, shareholders, investors, and the wider community. The Company emphasizes open and transparent communication and undertakes structured materiality assessments to understand stakeholder expectations. Engagement mechanisms such as focused discussions and surveys are used to gather insights, enabling Eveready to address stakeholder concerns effectively and integrate their feedback into informed and responsible business decision-making.

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
Shareholders	No	E-mail, SMS, advertisements, website, newspapers, investor conferences, analyst meetings, annual report, social media etc.	Annually/ quarterly, as the case maybe	Communication on financial performance, growth perspective, product applicability and any material information. Key topics include: • Financial Results • Dividend • Requisite approvals • Resolution of complaints • Other Company updates / campaigns
Investors (other than shareholders)	No	E-mail, advertisements, website, newspapers, investor conferences, annual report, analyst meetings, social media etc.	Regularly	• Communication on general updates • New product developments • Queries resolution • Business performance • ESG updates • Events and activities such as campaigns and announcements
Employees	No	Email, intranet, website, notice board, In-house magazine, social activities, senior leadership communication, trainings, goal setting and performance appraisals, meetings, reviews, exit interviews, wellness initiatives, grievance mechanism, townhalls, etc.	Regularly	Employee engagement – the organisation has transparent and open communication channels. Key topics include: • Communication on rewards and recognitions • Talent management • New opportunities • CSR and sustainability updates • Training programs • Performance analysis • Long term employment strategy plans • Employee assistance programs • Company performance updates • Any relevant changes in policies or procedures • Employee volunteering programs • Responsible marketing • Brand communications

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	Email, newspaper, pamphlets, advertisements, website, grievance mechanism, customer care toll free number, meetings, surveys, written and verbal communication, fairs, social media, annual reports, etc.	Regularly	• Product quality and availability • Complaints • Product handling • Feedback • Payment collection • Marketing and brand communication • Communication on new product development • Current and future business management
Suppliers	No	Website, email, contracts, written and verbal communication, meetings, visits and surveys, annual reports etc.	Regularly	Maintaining strong relationships with value chain partners. Key topics include: • Query and timely delivery • Any change in Policy/Code for Suppliers • New Product development • Supplier capability enhancement • Sustainability initiatives
Communities	Yes	One-to-one meetings; focused group discussions; pamphlet distribution, NGO partners, social media, website etc.	Regularly	Inclusive growth across communities living in the vicinity of production facilities: Key topics include: • Assessments for CSR projects and development programs to understand community needs and preferences • Post-implementation project upkeep and management • Grievance redressal to address concerns or feedback from stakeholders.

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 recognizes stakeholder engagement as a fundamental component of effective governance and sustainable value creation. It has established a structured and multi-layered framework to ensure that stakeholder perspectives are systematically identified, evaluated, and incorporated into decision-making processes across economic, environmental, and social domains.

The Company engages with its key stakeholder groups—employees, customers, investors, suppliers, regulators, and communities—through a range of tailored mechanisms. These include employee surveys and town halls, investor interactions, supplier assessments and audits, as well as community engagement initiatives under its Corporate Social Responsibility (CSR) programs. Such engagements are designed to facilitate transparent dialogue, foster trust, and capture meaningful feedback.

Dedicated functions, including Human Resources, CSR, Investor Relations, and Compliance, play an active role in gathering, analyzing, and reporting stakeholder inputs. Even in instances where direct engagement with the Board is not feasible, established internal channels ensure that stakeholder concerns and expectations are effectively communicated to senior management and the Board. The Company also undertakes periodic materiality assessments to identify and prioritize Environmental, Social, and Governance (ESG) issues that are most significant to both stakeholders and the business. The outcomes of these assessments are carefully evaluated to determine areas of strategic focus. Key insights derived from stakeholder engagements and materiality assessments are consolidated and presented to the Board and its Committees through regular reports and management updates. This enables informed oversight and supports the integration of stakeholder considerations into the Company's strategic planning, ESG objectives, risk management framework, and CSR initiatives.

Through this comprehensive approach, the Company ensures that stakeholder interests remain embedded in its governance practices and long-term decision-making processes, reinforcing its commitment to responsible and sustainable growth

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. As part of its inclusive business strategy, the Company undertakes a structured and ongoing process to identify and assess material topics across its operations. This includes identifying key economic, environmental, and social issues, engaging with both internal and external stakeholders, and prioritizing matters based on their relevance and potential impact. The Company conducts periodic materiality assessments to determine priority ESG issues. The outcomes of these assessments are further analysed to identify those topics that are most critical from the perspective of both stakeholders and the business. The consolidated findings are communicated to the Board and its Committees, including the CSR Committee and the Risk Management Committee, through the Annual Report, regular management communications, and updates during strategy and risk review discussions. This process enables the Company to effectively integrate stakeholder perspectives into its strategic planning, ESG commitments, risk management framework, and CSR initiatives, thereby ensuring that such considerations are embedded within corporate governance practices and long-term decision-making.

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

At Eveready, Corporate Social Responsibility (CSR) initiatives are anchored around four core themes that directly address the needs of vulnerable and marginalized communities, including g economically weaker sections, women, differently-abled individuals, vulnerable communities, and underrepresented local populations in its operational areas. The Company engages with these groups through structured community outreach programs, partnerships with credible NGOs, and need based assessments to ensure meaningful, sustainable, and long-term impact. Our CSR core themes and initiatives taken under each of them is provided hereunder:

i. Project Durga: The initiative promotes gender equality and women's empowerment by focusing on skill development, personal growth, and livelihood creation, while also supporting the welfare of senior citizens. Key interventions include academic and vocational training for young women in areas such as baking, fashion design, basic computing, functional English, soft skills, and health and hygiene, along with income-generating skill programs for mothers and caregivers of children with special needs, including tailoring, jewellery making, and fabric painting. Collectively, these efforts enable women to build confidence, achieve economic independence, and access sustainable livelihood opportunities.

ii. Project Saksham: The initiative focuses on promoting education, sports, vocational skills, and livelihood opportunities, with special emphasis on supporting children from vulnerable and disadvantaged backgrounds, including persons with disabilities. It delivers holistic educational, health, and developmental support through special learning centres, scholarships for meritorious underprivileged students, and upgraded digital infrastructure. Specialized interventions such as an online English literacy program for deaf and speech-impaired individuals further enhance inclusion and access to quality learning pathways.

iii. Project Go Green: Project Go Green promotes environmental sustainability and community well-being through initiatives focused on ecological conservation and access to essential resources. Key efforts include the rejuvenation and maintenance of three community ponds near the Lucknow flashlight plant to support water conservation and biodiversity, and the installation of a potable drinking water station at the Mandya–Maddur bus stop, improving access to safe drinking water for the local community.

iv. Project Sushasthya: Project Sushasthya focuses on improving access to essential healthcare and strengthening preventive medical support for vulnerable communities. Key interventions include facilitating life-changing cleft surgeries for children, enabling improved health outcomes and quality of life, and providing nutritional support to tuberculosis patients at Goalpara District Hospital and Mornoi PHC under the Pradhan Mantri TB Mukt Bharat Abhiyan. These initiatives contribute to better health, early recovery, and overall community well-being.

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PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

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

Category	FY 2025-26			FY 2024-25*		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	%(D/C)
Employees						
Permanent	860	860	100%	1,222	1,222	100%
Other than permanent	733	-	-	337	-	-
Total employees	**1,593**	**860**	**53.99%**	**1,559**	**1,222**	**78.38%**
Workers						
Permanent	600	600	100%	731	731	100%
Other than permanent	923	-	-	956	-	-
Total employees	**1,523**	**600**	**39.40%**	**1,687**	**731**	**43.33%**

**Restatement of information to reflect training coverage encompassing entire workforce*

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

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	860	-	-	860	100%	1,222	-	-	1,222	100%
Male	805	-	-	805	100%	1,165	-	-	1,165	100%
Female	55	-	-	55	100%	57	-	-	57	100%
Other than permanent	733	112	15%	621	85%	337	150	45%	188	57%
Male	725	112	15%	613	85%	332	149	45%	184	55%
Female	8	-	-	8	100%	5	1	20%	4	80%
Workers										
Permanent	600	-	-	600	100%	731	-	-	731	100%
Male	509	-	-	509	100%	640	-	-	640	100%
Female	91	-	-	91	100%	91	-	-	91	100%
Other than permanent	923	923	100%	0	0%	956	917	96%	39	4%
Male	876	876	100%	0	0%	850	812	96%	38	4%
Female	47	47	100%	0	0%	106	105	99%	1	1%

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary / wages of respective category (in ₹)	Number	Median remuneration/ salary/ wages of respective category (in ₹)
Board of Directors (BoD)	13	21,00,000	1	9,40,000
Key Managerial Personnel	2	1,07,87,238	1	81,88,920
Employees other than BoD and KMP	803	8,97,190	54	6,58,037
Workers	509	2,98,721	91	3,81,036

b. Gross wages paid to females as % of total wages paid by the entity:

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	19.09%	12.97%

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 adopts a structured and comprehensive approach to identifying, addressing, and mitigating human rights risks across its operations. The Human Resources function oversees the implementation of the Company's Human Rights Policy, which underscores respect for all stakeholders, fair and equitable treatment, diversity and inclusion, employee well-being, and the strict prohibition of child labor. To promote a safe, dignified, and respectful work environment, the Company has constituted Internal Committees in line with the Prevention of Sexual Harassment (POSH) framework. Effective grievance redressal mechanisms are in place to ensure timely and impartial resolution of employee concerns, including those related to women's safety. A dedicated POSH email ID, accessible solely to the Chief Human Resource Officer (CHRO), safeguards confidentiality and process integrity. All grievances are addressed through confidential, closed-door proceedings, ensuring fair, sensitive, and unbiased outcomes.

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

The Company has internal mechanisms to effectively address grievances related to human rights, ensuring employees have clear and accessible avenues to voice their concerns. Central to this is the Grievance Redressal Committees, which include a dedicated POSH (Prevention of Sexual Harassment) Committee tasked with handling complaints related to harassment, discrimination, and other human rights matters with fairness, confidentiality, and promptness. Employees can raise grievances through multiple secure channels, including direct contact with HR, suggestion boxes, and email. These mechanisms are integrated within the Company's Vigil Mechanism/Whistleblower Policy and the Policy on Prevention of Sexual Harassment. To reinforce awareness, the Company regularly conducts training and awareness sessions on human rights, workplace safety, and harassment prevention, ensuring all employees understand their rights and the procedures available for reporting concerns.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	-	-	-	-	-	-
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:**

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

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

To protect complainants from any form of adverse impact in cases of discrimination or harassment, the Company has established robust safeguards under its Sexual Harassment Policy and Vigil Mechanism / Whistleblower Policy. These frameworks enable employees to raise concerns confidentially and without fear of retaliation. Following are some of the mechanisms in place:

Confidential reporting: Employees may report incidents through secure and confidential channels, including the Vigilance Officer, the Chairman of the Audit Committee, or the Internal POSH Committees, ensuring protection of identity and process integrity.

Non-retaliation assurance: A strict non-retaliation policy is enforced, clearly assuring employees that no adverse action will be taken for reporting concerns in good faith.

Timely and impartial investigation: All complaints are addressed promptly by trained and unbiased committees, with due regard to confidentiality and procedural fairness.

Complainant support: Appropriate support measures, including counselling and interim relief such as temporary transfers or leave, are provided where required.

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

As part of our commitment to human rights, the Company has established service agreements with vendor partners and third-party workers, which are acknowledged by all parties involved. All suppliers are governed by the Supplier Code of Conduct, which sets clear expectations for compliance with relevant laws concerning labor, human rights, environmental conservation, food safety, and overall business practices. The Code outlines requirements for suppliers, service providers, and their subcontractors to adhere to human rights standards. This includes provisions that prohibit child and forced labor, promote non-discrimination, ensure fair wages and working hours, and respect workers' rights to freedom of association and collective bargaining. Suppliers are also encouraged to implement processes for assessing and managing human rights within their operations and to establish grievance mechanisms to address any concerns.

The Supplier Code of Conduct also emphasizes adherence to ethical standards, including anti-corruption measures and the fair treatment of employees, ensuring that human rights are upheld across the supply chain. To verify compliance, regular audits and assessments are carried out, and any non-compliance must be promptly reported and rectified.

10. Assessments for the year:

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

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

Not applicable

Leadership Indicators

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

The Company has strengthened several business processes for addressing human rights issues and grievances. It has established a robust and accessible grievance redressal mechanism. Employees and stakeholders are provided with multiple confidential reporting channels, including email, suggestion boxes, and direct access to the CHRO, to raise concerns related to discrimination, harassment, or other human rights issues. Internal Committees constituted under the POSH framework ensure prompt, impartial investigation and resolution of complaints. Grievance trends and outcomes are regularly monitored and reported to senior management, reinforcing transparency and accountability. The grievance mechanism is further integrated with broader initiatives on workplace safety, diversity, and inclusion, supported by corrective actions and targeted training to prevent recurrence of human rights violations.

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

The Company consistently evaluates and audits its policies, operational practices, and supplier relationships through a blend of internal reviews, external audits and feedback from stakeholders. These initiatives are supported by ongoing training and awareness programs designed to enhance understanding of human rights risks and the measures needed to address them throughout the organization. Robust grievance redressal systems are established to promptly resolve concerns raised by employees, suppliers, and other stakeholders. Looking ahead, the Company intends to introduce a comprehensive human rights due diligence framework to proactively identify, assess, and manage risks across its operations and supply chain.

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 ensuring that its premises and office spaces are accessible to differently abled visitors, in accordance with the Rights of Persons with Disabilities Act, 2016. Inclusive measures have been implemented to provide appropriate facilities and assistive support, including basic accessibility features such as ramps and wheelchair access, enabling seamless movement throughout the premises and ensuring a comfortable visit. A designated Liaison Officer is responsible for monitoring accessibility compliance and maintaining required standards for persons with disabilities. The Company remains focused on fostering an inclusive environment that respects the dignity and rights of differently abled individuals, supported by a formally documented and accessible policy.

4. Details on assessment of value chain partners:

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

**No assessment done in FY 2025-26 as all suppliers who contributed 80% of the business by value were assessed in FY 2024-25 and they continue to comply with sustainability practices.*

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

The Company is committed to maintaining high ethical and human rights standards across its value chain. To this end, supply chain partners undergo rigorous assessments through third-party audits, with compliance certificates shared to validate adherence. Vendors are encouraged to embrace ethical practices, and the Company works collaboratively with them to promote responsible business conduct. Should any issues be identified, the Supplier Code of Conduct provides a clear framework for timely and effective resolution.

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A) (GJ)	10,381.90	7,494.40
Total fuel consumption (B) (GJ)	0	0
Energy consumption through other sources (C) (GJ)	0	0
Total energy consumed from renewable sources (A+B+C)	10,381.90	7,494.40
From non-renewable sources		
Total electricity consumption (D) (GJ)	43,618.44	45,799.33
Total fuel consumption (E) (GJ)	23,598.97	25,497.18
Energy consumption through other sources (F) (GJ)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**67,217.4**	**71,296.51**
Total energy consumed (A+B+C+D+E+F)	**77,599.29**	**78,790.91**
Energy intensity per rupee of turnover (total energy consumed/ Revenue from operations) (GJ/INR lakhs)	0.53	0.59
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption/ Revenue from operations adjusted for PPP) (GJ/INR lakhs)	10.85	12.10*
Energy intensity in terms of physical output (GJ/Mn. No.)	57.53	61.03

**For intensity calculation, the adjusted PPP conversion factor of ₹20.34/USD (as per latest IMF rates) has been applied (for FY 2024-25, ₹20.66/USD). Source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND*

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

No independent assurance has been done for data verification.

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, none of the sites/facilities of the company have been identified as designated consumers under the PAT scheme of the Government of India (GOI).

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 kiloliters)		
(i) Surface water	-	700.80
(ii) Groundwater	59,303.31	81,514.10
(iii) Third party water	33,513.21	39,315
(iv) Seawater / desalinated water	-	-
(v) Others		192.33
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	92,816.52	1,21,722.23
Total volume of water consumption (in kilolitres)	54,670.55	82,671.23
Water intensity per rupee of turnover (total water consumed / Revenue from operations) (kL/INR lakhs)	0.37	0.618*
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (total water consumption/ Revenue from operations adjusted for PPP) (kL/INR lakhs)	7.64	12.70**
Water intensity in terms of physical output (Kilolitre / Mn. No.)	40.52	64.03

**The data has been estimated in terms of the unit kL/INR lakhs for FY 2024–25.*

*** For intensity calculation, the adjusted PPP conversion factor of ₹20.64/USD (as per latest IMF rates) has been applied (for FY 2024-25, ₹20.66/USD). Source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND*

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

No independent assurance has been done for data verification.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To surface water	18,164.00	30,139.60
-No treatment	0	9,423.00
-With treatment – please specify level of treatment	18,164.00	20,716.60
Primary treatment	-	12,570.60
-Secondary treatment	18,164.00	8,146.00
-Tertiary treatment	-	–
(ii) To groundwater	90,221.00	73,006.42
-No treatment	90,221.00	73,006.42 (Rainwater harvesting)
-With treatment – please specify level of treatment	-	-
(iii) To seawater	-	-
-No treatment	-	-
-With treatment – please specify level of treatment	-	--
(iv) Sent to third parties	-	-
-No treatment	-	-
-With treatment – please specify level of treatment	-	-
(v) Others (to sewerage)	19,982.00	18,334.00
-No treatment	-	-
-With treatment – please specify level of treatment	19,982.00	18,334.00
-Primary treatment	-	7,444.00
-Secondary treatment	19,982.00	10,890.00
-Tertiary treatment	-	-
Total water discharged (in kilolitres)	**1,28,367.00**	**1,21,480.02**

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.

Testing of wastewater samples has been done by Indicative Consultant India, Interstellar Testing Centre Pvt. Ltd., Sophisticated Industrial Materials Analytic Labs Pvt. Ltd., ABNS Scientific Services, National Analytics Laboratories and Research Center and Noida Testing Laboratories.

Level of treatment

Stage I: Removal of Oil & Grease. Stage II: Removal of Zinc, Lead, Manganese etc. Stage III: pH maintained between 6.5 - 8.5. Stage IV: Removal of organics and odour.

Wastewater is treated in the Company's own effluent treatment and sewage treatment plants before being discharged to sewerage and in line with consent requirements of the Pollution Control Board

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

The Company has implemented a Zero Liquid Discharge (ZLD) system as part of its environmental management strategy to ensure responsible and sustainable wastewater handling. The ZLD mechanism is operational at the Maddur, Matia, and Haridwar plants, where all wastewater is fully treated and reused, with no discharge into external water bodies. Additionally, each plant is equipped with integrated Sewage Treatment Plants (STPs) and Effluent Treatment Plants (ETPs) to enable effective treatment and reuse of wastewater for non-potable purposes such as gardening, floor cleaning, toilet flushing, process equipment cleaning, cooling operations, and green belt maintenance. This approach reduces freshwater consumption, promotes water circularity, and minimizes environmental impact. Compliance with statutory standards is ensured through regular water quality testing conducted at NABL-accredited laboratories.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25*
NOx	MT	2.230	1.614
SOx	MT	0.935	1.006
Particulate Matter (PM)	MT	0.801	0.870
Persistent organic pollutants (POP)	MT	-	-
Volatile organic compounds (VOC)	MT	-	-
Hazardous air pollutants (HAP)	MT	-	-
Others (CO)	MT	1.604	1.464

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 assurance has been done for data verification.

** We have restated FY 2024-25 disclosures to maintain uniformity in reporting unit i.e. metric tonnes (MT)*

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	1559.08	1,670.16
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	9,869.67	10,363.15
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO2e/INR lakhs	0.08	0.09*
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations adjusted for PPP)	tCO2e/INR lakhs	1.6	1.85**
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO2e / Mn. No.	8.47	9.32

**The data has been estimated in terms of the unit tCO2e/INR lakhs for FY 2024–25.*

***For intensity calculation, the adjusted PPP conversion factor of ₹20.34/USD (as per latest IMF rates) has been applied (for FY 2024–25, ₹20.66/USD). Source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND*

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

No independent assurance has been done for data verification.

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

Yes, the Company has implemented a comprehensive range of initiatives to reduce greenhouse gas (GHG) emissions and enhance energy efficiency across its operations, reaffirming its commitment to sustainability and climate responsibility. Key measures include the replacement of carbonintensive fuels with cleaner alternatives such as Piped Natural Gas (PNG) and Liquefied Petroleum Gas (LPG) for generators and furnaces, contributing to a reduction in Scope 1 emissions. The Company has also integrated renewable energy by installing solar power systems to reduce dependence on grid electricity and lower Scope 2 emissions, with capacities of 1 MWp at the Matia plant, 650 kWp at the Maddur plant, 600 kWp at the Lucknow plant, and a 62 kWp rooftop system at the Head Office. Energy efficiency has been further strengthened through the upgrade of lighting systems by replacing mercury lamps with LED lighting and through the phased replacement of older equipment with energyefficient alternatives. Sustainable operational practices include the introduction of electric forklifts for material handling and the optimization of furnace operations to improve thermal efficiency. In addition, the Company has enhanced natural resource utilization by increasing the use of natural lighting and ventilation through turbo ventilators and transparent roofing sheets, thereby reducing energy demand for cooling and illumination. These initiatives are supported by the implementation of ISO 50001 certified energy management systems, enabled by IoTbased realtime energy monitoring to drive continuous improvement in energy performance. Emission control measures have also been strengthened through furnace capacity optimization and the introduction of continuous emission monitoring systems in collaboration with NABcertified agencies, ensuring improved compliance, realtime oversight, and more proactive environmental management.

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

Parameter	FY 2025-26	FY 2024-25
Total waste generated (in metric tonnes)		
Plastic waste (A)	421.02	306.90
E-waste (B)	4.71	0.69
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	276.67	309.93
Radioactive waste (F)	-	-
Other hazardous waste. Please specify, if any. (G)	1,046.37	1,168.23
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	1,131.48	1,182.92
Total (A+B + C + D + E + F + G + H)	**2,880.24**	**2,968.66**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/INR lakhs)	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) (MT/INR lakhs)	0.40	0.46**
Waste intensity in terms of physical output (MT /Mn. No.)	2.13	2.30
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	765.43	670.94
(ii) Re-used	880.85	1,010.47
(iii) Other recovery operations		-
Total	**1,646.29**	**1,681.41**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	113.27	153.22
(ii) Landfilling	100.73	146.88
(iii) Other disposal operations	1,019.96	1055
Total	**1,233.95**	**1,355.35**

**The data has been estimated in terms of the unit MT/INR lakhs for FY 2024–25,*

***For intensity calculation, the adjusted PPP conversion factor of ₹20.34/USD (as per latest IMF rates) has been applied (for FY 2024-25, ₹20.66/USD).*

Source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND

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

No independent assurance has been undertaken for data verification.

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 adopted a comprehensive waste management strategy aligned with circular economy principles, emphasizing the 4Rs: Reduce, Recycle, Recover, and Reuse. This approach ensures systematic identification, segregation, safe handling, and environmentally responsible disposal of all waste streams, including e-waste, battery waste, plastic waste, ETP sludge, zinc ash, used oil, empty barrels, metal scrap, paper waste, and other miscellaneous wastes.

Reduce: The Company prioritizes waste reduction starting from the design stage. Products are engineered with lightweight, optimized structures and right-sized packaging to minimize material use without compromising durability or performance. The use of recyclable plastics in product housings and components further reduces end-of-life environmental impact. Additionally, hazardous substances are actively reduced or eliminated through R&D efforts-for example, lead has been removed from zinc anodes and mercury from separator pastes, enhancing battery safety and compliance with global environmental standards. Plastic waste reduction is supported by substituting PVC packaging with PET blister packaging and adopting compostable polybags across plants.

Recycle: Waste streams are segregated at source and managed through site-specific Standard Operating Procedures (SOPs) to ensure traceability and compliance. Plastic waste is channelled to certified recyclers, with ongoing collaboration to shift towards fully recyclable packaging solutions. E-waste is handled via certified recyclers who safely dismantle and recover valuable materials, promoting resource circularity. Hazardous waste such as used oil and dry waste like paper and cardboard are also segregated and sent to authorized recyclers, diverting waste from landfills. The Company complies fully with Plastic Waste Extended Producer Responsibility (EPR) requirements and other regulatory frameworks.

Recover: Battery waste, a resource-rich and sensitive waste stream, is managed with a focus on safe handling and material recovery. Production scraps, end-of-life batteries, and rejected cells are collected and stored securely in compliance with Battery Waste Management Rules, 2022, and EPR frameworks. Zinc dross from furnaces is recovered at a 99% efficiency rate through sieving, segregation, and heat treatment, significantly reducing raw material demand. ETP sludge and other hazardous wastes are disposed of through authorized vendors following secure storage in acid-proof lined tanks connected to Effluent Treatment Plants.

Reuse: Recovered materials such as zinc fines and offcuts are reintegrated into the manufacturing process, closing material loops and supporting a circular battery ecosystem. Process optimizations, including cathode mix standardization, have reduced scrap generation by 30% while improving battery performance. These efforts demonstrate how circularity and operational efficiency contribute to both sustainability and product quality.

Additional key waste management practices:

- Waste is segregated and stored in designated areas to prevent contamination and ensure safety.
- Hazardous waste is securely stored and disposed of only through PCB-authorized recyclers.
- Scrap batteries are pre-weighed, collected, and securely stored before disposal in compliance with regulations.
- Solid waste from manufacturing is managed through authorized recyclers following structured handling practices.

Through these integrated 4R principles and robust SOPs, the Company ensures regulatory compliance, resource efficiency, and sustainable waste management while advancing its circular economy objectives.

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:**

None of the production facilities are in ecologically sensitive areas. However, the Company has undertaken all required environmental clearance and necessary no objection certification (NOCs) at the time of establishment of the productions facilities.

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

Not applicable

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

Yes, the Company is compliant with the applicable environmental law / regulations / guidelines prevalent in India.

Leadership Indicators

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

Not applicable. None of the Company's plants are located in areas of water stress.

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

The Company is currently in the process of estimating Scope 3 emissions for its facilities.

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

The Company does not have any offices or site in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.

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:**

The Company has undertaken several specific initiatives and adopted innovative technologies to improve resource efficiency and reduce environmental impacts, including emissions, effluent discharge, and waste generation. Below are the details of such initiatives and their outcomes:

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)*	Outcome of initiative
1.	Transition to renewable energy	The Company has made substantial investments in renewable energy infrastructure across its manufacturing footprint to reduce reliance on fossil-fuel-based power and lower Scope 2 emissions. Notably, solar power plants have been installed at multiple sites: a 1 MWp plant at the Matia facility, 650 KWp at Maddur, 600 KWp at Lucknow, and a 62 KWp rooftop solar installation at the Head Office.	Outcome (in terms of savings) of the above initiatives have not been computed by the Company. These initiatives contribute to Eveready's commitment to enhancing resource efficiency, reducing its environmental footprint, and supporting global sustainability objectives. These installations contribute a significant share of renewable power, reducing dependence on grid electricity and supporting India's 2070 net-zero ambition.
2.	Energy management system	Adopting ISO 50001-certified energy management systems across operations, the Company continuously optimizes energy consumption. Traditional mercury lamps have been replaced with energy-efficient LED lighting, and high-speed diesel (HSD) has been transitioned to cleaner fuels such as LPG and PNG in manufacturing processes. Additionally, electric forklifts have been deployed to promote sustainable material handling. The integration of IoT-based real-time energy monitoring systems at key sites further strengthens energy optimization efforts.	Outcome (in terms of savings) of the above initiatives have not been computed by the Company. These initiatives collectively contribute to Eveready's commitment to enhancing resource efficiency, reducing its environmental footprint, and supporting global sustainability objectives
3.	Air emissions management	The Company conducts regular stack emission monitoring through NABL-certified agencies at all plants to track particulate matter (PM), sulfur oxides (SOx), and nitrogen oxides (NOx), ensuring compliance with environmental regulations. To further mitigate air pollution, scrubbers have been installed in the chromium plating unit at the Lucknow plant, effectively capturing and neutralizing harmful emissions, thereby enhancing air quality and operational safety	Outcome (in terms of savings) of the above initiatives have not been computed by the Company. These initiatives collectively contribute to Eveready's commitment to enhancing resource efficiency, reducing its environmental footprint, and supporting global sustainability objectives
4.	Water management and conservation	Recognizing the critical importance of water stewardship, the Company has implemented robust water conservation and management strategies. Rainwater harvesting (RWH) systems with significant capacities have been established at the Haridwar plant (1512 KLD) and the Matia plant (28 borewells with filtration systems yielding approximately 100,000 liters annually). Zero Liquid Discharge (ZLD) systems are operational at the Maddur, Matia, and Haridwar plants, ensuring treated wastewater is reused for gardening, cleaning, and cooling, substantially reducing freshwater withdrawal. All facilities are equipped with Sewage Treatment Plants (STPs) and Effluent Treatment Plants (ETPs) to manage wastewater responsibly.	Outcome (in terms of savings) of the above initiatives have not been computed by the Company. These initiatives collectively contribute to Eveready's commitment to enhancing resource efficiency, reducing its environmental footprint, and supporting global sustainability objectives
5.	Waste management and recycling	The Company embraces a circular economy framework to manage waste streams responsibly. Waste segregation is rigorously practiced, and various waste types—including e-waste, battery waste, plastic waste, used oil, and other hazardous wastes—are recycled through authorized and certified recyclers. This approach ensures full traceability and compliance with regulatory requirements. Packaging innovations such as compostable PLA bags, PET blister packaging, and paper-based BOPP tape have been adopted to enhance recyclability and reduce material usage.	Outcome (in terms of savings) of the above initiatives have not been computed by the Company. These initiatives collectively contribute to Eveready's commitment to enhancing resource efficiency, reducing its environmental footprint, and supporting global sustainability objectives

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)*	Outcome of initiative
6.	Battery component innovations	In line with sustainability and safety goals, the Company has innovated its battery production processes by eliminating hazardous substances like lead and mercury. Lead has been replaced with zinc and proprietary alloys, which not only improve battery performance but also enhance safety. The Company implements a closed-loop system for battery waste by segregating and collecting production scraps, end-of-life batteries, and rejected cells, which are sent to PCB-authorized recyclers in compliance with the Battery Waste Management Rules, 2022, and Extended Producer Responsibility (EPR) frameworks. Zinc fines and offcuts are recovered and reintegrated into the production cycle, achieving up to 99% zinc dross recovery and reducing raw material demand. Standardization of cathode mix has also reduced scrap generation by 30%, demonstrating how process optimization and circularity drive both sustainability and product quality.	Outcome (in terms of savings) of the above initiatives have not been computed by the Company. These initiatives collectively contribute to Eveready's commitment to enhancing resource efficiency, reducing its environmental footprint, and supporting global sustainability objectives

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

   The Company has an established comprehensive On-Site Emergency Response Plan (OERP) tailored to the specific operational requirements of each manufacturing plant to support effective emergency preparedness, business continuity, and disaster management. The plan is in alignment with aligned with applicable regulatory requirements, including the Factories Act, 1948, Hazardous Waste Management Rules, 1989, and the Environment (Protection) Rules, 1986. The OERP outlines clear procedures for emergency response, incident investigation, evacuation, and the maintenance of emergency equipment, and includes protocols for hazardous material handling, fire-fighting systems, and critical emergency contacts. Regular emergency drills and periodic reviews are conducted to ensure readiness and continuous improvement.

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

   The Company has not observed any significant adverse impact to the environment, arising from the operations of its value chain.

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

   During the reporting year FY 2025-26, the Company has not assessed any value chain partner for environmental impacts.

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

   - By the listed entity: Nil
   - By the top ten (in terms of value of purchases and sales, respectively) value chain partners: Nil

PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/associations. – 6

   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.	Confederation of Indian Industry (CII)	National
2.	India Lead Zinc Development Association	National
3.	The Bengal Chamber of Commerce and Industry	National
4.	Indian Chamber of Commerce	National
5.	Quality Council of India	National
6.	Indian Institute of Packaging	National

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

   There were no cases of anti-competitive conduct on the Company in FY 2025-26.

Leadership Indicators

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

S. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of review by Board (Annually / Half yearly/ Quarterly / Others – please specify)	Web link, if available
1.	Eveready actively participates in multistakeholder engagements and public consultations. Only authorised individuals of the Company engages with various Government departments and regulatory bodies, through trade and industry associations, to proactively address changes/ suggestions to regulations.	Through industry bodies	No	N.A.	N.A.

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.
   Not applicable. No SIA was undertaken during the reporting period.

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.
   Not applicable

3. Describe the mechanisms to receive and redress grievances of the community.
   The company maintains active engagement with local communities through direct interactions, implementing partners, and a dedicated CSR team to understand and address their key concerns. A clearly defined grievance redressal mechanism for all stakeholders, including the community, is publicly accessible on our website at https://cdn.eveready.in/uat/documents/BRSR _ Policies.pdf

   Our CSR team diligently works to resolve community issues and communicates these to company management. Additionally, local volunteers at the plant level facilitate ongoing dialogue with community members. Community grievances can also be submitted via letters or through the official website at https://www.eveready.in/contact-us/. During the reporting period, no complaints were received from the community.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	23.92%	24.59%
Sourced directly from within India	74.30%	69.01%

Note: Above data is for suppliers who has contributed 80% of the business volume (in terms of value).

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

Location	FY 2025-26	FY 2024-25
Rural	3.08%	6.00%
Semi-urban	7.68%	7.00%
Urban	14.17%	12.00%
Metropolitan	75.06%	75.00%

(As per RBI Classification System – rural/ semi-urban/ urban/ metropolitan)

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):
   Not applicable

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

S. No.	State	Aspirational district	Amount spent (In ₹)
01.	Assam	Matia	36,87,544.50

CSR projects of the Company undertaken at other locations do not fall under Aspirational Districts identified by government bodies.

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

The Company evaluates all suppliers based on merit while actively striving to enhance engagement with diverse suppliers, including those from marginalized and vulnerable groups. Our commitment is to foster inclusive opportunities by addressing social, systemic, and economic barriers. By integrating underrepresented groups into our supply chain, we aim to collaboratively drive growth, innovation, agility, and resilience.

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

The company provides equal opportunity to all its suppliers. Currently, no marginalised or vulnerable groups are involved in the company's procurement value chain. The company works with a limited set of long-term suppliers and does not engage in frequent or random changes to its supplier base.

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

Not applicable

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

Not applicable

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

There were no disputes regarding intellectual property during Financial Year 2025-26.

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

S. No.	CSR project	No. of persons benefited from CSR projects*	% of beneficiaries from vulnerable and marginalised groups
1	Project Durga	148	100%
2	Project Saksham	2,478	100%
3	Project Go Green	12,000	100%
4	Project Sushasthya	1,772	100%

**Other CSR initiatives were implemented through partner NGOs, resulting in a widespread beneficiary base without a definite count.*

PRINCIPLE 9:BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

Essential Indicators

1. **Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

The Company has established a robust and accessible customer engagement framework to facilitate post-sale interaction and grievance redressal. Multiple communication channels are made available to consumers, including a dedicated email address, a toll-free helpline prominently displayed on product packaging, and detailed information hosted within the grievance redressal policy on the Company's website. Customers may also submit queries and feedback through an online contact portal. To enhance accessibility and responsiveness, the Company engages with consumers across both digital and offline platforms, including social media interfaces, AI-enabled chatbots, interactive complaint management systems, participation in events, and outreach initiatives at educational institutions. These platforms are supported by 24/7 assistance services for handling customer queries, providing product recommendations, and offering order-related support. A dedicated internal team is responsible for managing customer complaints and feedback through a structured and standardized process. All complaints are formally recorded, assigned a unique reference number, and tracked to ensure timely resolution. The reference number is communicated to the customer to facilitate transparency and future correspondence.

Upon registration of a complaint, the toll-free support team proactively engages with the customer to understand the concern in detail, address potential gaps in product usage or understanding, and work towards an appropriate resolution. Where complaints arise due to improper handling or storage, customers are guided on best practices to prevent recurrence. Cases requiring further intervention are escalated to the relevant departments, including the marketing function, to ensure effective and timely closure. The Company also undertakes continuous consumer awareness initiatives by providing guidance on safe usage, handling, and storage of products.

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	N.A.
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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	0	0	The pending complaints were resolved in subsequent months.	0	0	All complaints received has been solved in the current FY.
Advertising	15	0		18	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive trade practices	0	0		0	0	
Unfair trade practices	0	0		0	0	
Others	10,074	684		805	0	

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

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

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, the Company has an internal policy on cyber security.

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

Not applicable

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches along-with impact: Nil

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

c. Impact, if any, of the data breaches – Nil

Leadership Indicators

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

The company is committed to responsible marketing and strictly complies with all applicable national and international regulations. It actively provides detailed information about its products and services to stakeholders, covering aspects such as responsible use, product specifications, ingredients and environmental impacts of its products.

Consumers and stakeholders can access this information through various channels:

- Company's website: https://www.eveready.in/
- Product brochures available on company website
- LinkedIn https://in.linkedin.com/company/eveready-industries-india-ltd
- Facebook https://www.facebook.com/EvereadyIndia/
- X https://x.com/evereadyindia?lang=en

Beyond digital platforms, the Company maintains direct engagement with consumers through participation in local fairs and retail outlets, where representatives provide product details, address queries, and distribute informational pamphlets. Participation in events, sponsorships, and educational institution visits further strengthen brand presence and provide product information through customer interaction.

Customer engagement and brand building are further enhanced through active engagement via television, print, social media, digital content, and interactive campaigns. AI-powered chatbots offer 24/7 support for queries, recommendations, and order assistance, ensuring continuous customer support.

The Company also conducts initiatives and training sessions for distributors and retailers to ensure accurate guidance at the point of sale. Programs such as the Power Up Channel Partner Meet and the DYNAMITE Training Program help deepen relationships by enhancing sales capabilities, strengthening product knowledge, and promoting relationship-driven selling. Additionally, retailer meets are planned across regions aimed at improving market presence, introduce new products, and support festive-season demand.

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

The Company is committed to promoting the safe, efficient, and environmentally responsible use of its products, with consumer education embedded across the entire product lifecycle from packaging and labeling to post purchase support. In order to maintain the same, the company takes the following initiatives:

Clear and Compliant Product Information: Product packaging prominently displays usage instructions, safety warnings, disposal guidelines, and customer support details in compliance with BIS, Legal Metrology, and other applicable regulations. For products such as batteries and lighting solutions, visual safety icons and multilingual instructions are included to enhance accessibility and understanding.

Digital Awareness and Consumer Outreach: The Company conducts ongoing awareness campaigns through its website, social media channels, and e commerce platforms, focusing on safe product handling, energy saving practices, and responsible usage. Educational videos and FAQs are shared on platforms such as YouTube and Instagram to further support informed consumer behaviour.

Retail and Distribution Partner Training: Regular training is provided to distribution and retail partners to ensure accurate product guidance is offered to consumers, particularly for products requiring proper installation or maintenance.

Customer Support and Engagement: Consumers can access assistance through a toll-free helpline and a dedicated email channel for product queries, usage guidance, troubleshooting, and feedback. Comprehensive product guides and support resources are available through customer service teams.

Environmental Responsibility and Safe Disposal: For environmentally sensitive products such as dry cell batteries, the Company emphasizes safe disposal practices and encourages participation in take back and e waste collection programs where available.

Community and CSR Led Awareness: Through its CSR initiatives, the Company engages with schools and local communities to promote awareness of product safety, energy efficiency, and environmental stewardship from an early age.

Together, these efforts empower consumers to use products safely and responsibly, while fostering sustainable consumption and long-term environmental awareness.

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

The Company is not a provider of essential services. However, in the event of any disruption, it ensures prompt and transparent communication with consumers through multiple channels like its official website, social media platforms, print media, distribution networks, sales representatives, and email communication. Consumers may also reach out for assistance or information through the toll-free helpline (1800 200 3445) or the designated email address (consumercare@eveready.in), both of which are clearly indicated in product packaging.

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

Yes, the Company ensures that all product labels fully comply with applicable industry and regulatory requirements. Beyond regulatory compliance, Eveready actively engages in assessing consumer satisfaction through structured feedback mechanisms, including regular surveys conducted across its dealer network. These surveys capture insights on product quality, sustainable packaging, and the effectiveness of grievance redressal processes. In addition, the Company undertakes annual brand surveys to evaluate consumer perceptions, brand equity, and overall satisfaction, enabling data driven decision making and continuous improvement aligned with consumer expectations.