Pokarna Limited

Date: 1st July, 2026

To
The Deputy General Manager
BSE Limited
1st Floor, New Trading Ring
Rotunda Building, P.J. Towers
Dalal Street, Mumbai – 400001
Maharashtra, India
Scrip Code: 532486

To
The Listing Manager
National Stock Exchange of India Ltd.
Exchange Plaza
Bandra (East)
Mumbai – 400051
Maharashtra, India
Symbol: POKARNA

Subject: Business Responsibility and Sustainability Report('BRSR")

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015, as amended please find enclosed herewith the Business Responsibility and Sustainability Report of the Company for FY 2025-26, which also forms a part of the Annual Report for FY 2025-26.

The aforesaid BRSR are also available on the website of the Company i.e www.pokarna.com .

This is for your information and record.

Thanking You,

Yours Faithfully,

For Pokarna Limited

Pratima Khandu Gulankar
Digitally signed by Pratima Khandu Gulankar
Date: 2026.07.01 14:49:04 +05'30'

Pratima Khandu Gulankar
Company Secretary & Compliance Officer
ACS:66794

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L14102TG1991PLC013299
2.	Name of the Listed Entity	Pokarna Limited
3.	Year of Incorporation	09/10/1991
4.	Registered Office Address	1st Floor, 105, Surya Towers, Secundrabad, A.P, TG,500003, IN
5.	Corporate Address	
6.	Email Address	companysecretary@pokarna.com
7.	Telephone	+9104027897722
8.	Website	www.pokarna.com
9.	Financial Year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	1. Bombay Stock Exchange (BSE) 2. National Stock Exchange (NSE)
11.	Paid-up Capital	6,20,08,000
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Gautam Chand Jain Position: Chairman and Managing Director Email-id: companysecretary@pokarna.com Telephone Number: +91 4027897722
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone Basis
14.	Name of assessment or assurance provider	NA
15.	Type of assessment or assurance obtained	NA

II. Products/Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1.	Granite Mining and Processing, blocks Processing and sale	Mining and sale of granite and granite slabs	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.	Processing and sale of granite slabs	23960	66%
2.	Mining and sale of granite blocks	08102	34%

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	2	1	3
International	0	0	0

19. Markets served by the Entity

a. Number of locations

Locations	Number
National (No. of States)	Pan India
International (No. of Countries)	4

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

49%

c. A brief on Types of customers

Pokarna Limited serves a diverse and geographically widespread customer base across both international and domestic markets. Internationally, the Company primarily caters to customers in the United States, China, and other select regions through direct sales of premium granite blocks and value-added processed slabs in a variety of finishes, tailored to meet stringent quality and specification requirements. In India, the Company distributes slabs and tiles directly to retailers, real estate developers, and end users. Through its portfolio of granite blocks and processed granite products, Pokarna addresses a broad range of residential, commercial, and institutional applications, supporting both indoor and outdoor projects with varying design and performance requirements.

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	EMPLOYEES					
1.	Permanent (D)	88	84	95.45%	4	4.55%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	Total employees (D + E)	**88**	**84**	**95.45%**	**4**	**4.55%**
	WORKERS					
4.	Permanent (F)	50	49	98.00%	1	2.00%
5.	Other than Permanent (G)	74	61	82.43%	13	17.57%
6.	Total workers (F + G)	**124**	**110**	**88.71%**	**14**	**11.29%**

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	DIFFERENTLY ABLED EMPLOYEES					
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D + E)	**0**	**0**	**0**	**0**	**0**
	DIFFERENTLY ABLED WORKERS					
4.	Permanent (F)	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	8	2	25%
Key Management Personnel	2	1	50%

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	20.79%	0.00%	20.00%	18.00%	25.00%	19.00%	32.00%	25.00%	32.00%
Permanent Workers	23.44%	0.00%	23.08%	17.00%	50.00%	18.00%	21.00%	94.00%	39.00%

Note: This includes employees/workmen who have retired during the year

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

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

Sl. No.	Name of the holding/ subsidiary/associate companies/joint ventures (A)	Indicate whether Holding/ Subsidiary/Associate/Joint Venture	% of shares held by the listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed Entity? (Yes/No)
1	Pokarna Engineered Stone Limited	Subsidiary	100.00%	No
2	Pokarna Foundation	Subsidiary	50.00%	No

VI. CSR Details

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

(ii) Turnover (in ₹ Lakhs): **2,269.44**

(iii) Net worth (in ₹ Lakhs): **9,947.54**

VII. Transparency and Disclosure Compliances

25. Complaints/Grievances on any of the principles (Principle 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 redressal policy)	FY 2025-26			FY 2024-25		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes. The strategic positioning of the Company's Development Executives has been done at diverse plant locations, which has ensured a seamless integration of operations across all sites.	0	0	--	0	0	--
Investors (other than shareholders)	Yes. A dedicated email address of the Company, companysecretary@pokarna.com, is maintained as a direct line of communication for investors. This platform serves as a conduit for investors to voice their grievances or pose queries, ensuring their concerns are promptly addressed.	0	0	--	0	0	--

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/ No) (If yes, then provide web link for grievance redressal 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
Shareholders	Yes. A dedicated email address, companysecretary@pokarna.com has been provided by the Company, which also serves as a channel for investors to express their grievances or inquiries. This ensures that all investor concerns are addressed promptly and professionally.	0	0	--	0	0	--
Employees and workers	Yes. A dedicated email address, hradmin@pokarna.com has been provided by the Company, which also serves as a channel for employees to express their grievances or inquiries. In addition, employees have the option to directly communicate with their respective HR managers, ensuring a comprehensive and responsive HR support system.	0	0	--	0	0	--
Customers	Yes, https://www.pokarna.com/enquiry/	0	0	--	0	0	--
Value Chain Partners	Yes, https://www.pokarna.com/enquiry/	0	0	--	0	0	--
Others	NA						

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 the business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

Sl. 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	Raw Material Sourcing (Rough Granite Blocks)	Opportunity	The Company has strengthened its sourcing strategy by fostering long-term relationships with reliable quarry partners, ensuring a consistent supply of high-grade granite blocks. This stable raw material pipeline supports uninterrupted production and enhances operational reliability. Through structured procurement practices such as strategic contracting, demand consolidation, and periodic quality assessments the Company continues to optimize input costs while maintaining high product standards. This approach enables it to effectively cater to diverse customer requirements and sustain a competitive position in the market.	NA	Positive
2.	Raw Material Processing	Opportunity	The Company has enhanced processing efficiency and precision through the adoption of advanced machinery and improved techniques. This has led to reduced material wastage, improved product quality, and optimized production costs. These advancements support higher output levels and enable the development of value-added offerings, while also contributing to more resource-efficient operations and strengthening the Company's sustainability profile.	NA	Positive
3.	Water Management	Risk	The Company's operations are water-intensive, with significant usage across cutting, polishing, and cleaning processes. Inefficient water management could lead to increased consumption, higher operating costs, and potential regulatory risks. To address this, the Company is strengthening its water stewardship practices through initiatives such as process water recycling, adoption of closed-loop systems, and real-time monitoring. These measures support reduced water footprint, improved cost efficiency, and compliance with environmental standards.	The Company prioritizes water conservation across all manufacturing locations by deploying advanced wastewater treatment systems. Treated water is effectively reused in key processes such as cooling, cutting, polishing, and cleaning, significantly reducing freshwater intake. This circular approach to water management lowers energy and pumping costs, ensures regulatory compliance, and reinforces the Company's commitment to responsible resource stewardship.	Positive
4.	Governance	Opportunity	The Company considers strong governance a strategic priority and has established robust frameworks to support it. Clear delineation of roles, effective oversight mechanisms, and transparent reporting practices contribute to improved operational discipline and risk management. By fostering accountability and transparency across all levels, the Company enhances decision-making quality, builds stakeholder confidence, and strengthens its overall credibility with investors.	NA	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether the 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	1. Whistle Blower policy || P1,P5 2. Sexual Harassment policy || P1,P3,P5 3. Code of fair disclosure of UPSI || P1,P9 4. CSR Policy || P4,P8 5. NRC Policy || P1,P3 6. RPT Policy || P1,P9 7. Policy for determining Material Events || P1,P4 8. IFC – Policy || P1 9. Policy on Preservation of Documents || P1 10. Archival Policy || P1 11. Risk Management Policy || P1,P6 12. Material Subsidiary Policy || P1 13. Business Responsibility Policy || P1 to P9 14. Terms and Conditions of Appointment of Independent Director || P1 15. Dividend Distribution Policy || P1 Web-link of the policies: https://www.pokarna.com/policies/								
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 the Entity's 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 the Entity and mapped to each principle.	--								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The company is in the process of reviewing specific goals and targets.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons, in case the same are not met.	Performance of each of the principles is reviewed periodically by teams and committees led by the Senior Management.								
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)

In today's evolving business landscape, true success is defined not only by financial achievements but also by a company's unwavering commitment to Environmental, Social, and Governance (ESG) principles. At Pokarna Limited, we firmly believe that enduring business performance is deeply intertwined with the well-being of the communities we operate in and the health of the natural environment we depend upon. As a leading granite mining and processing company, our operations are inherently connected to natural resources, and this makes responsible stewardship not merely a compliance obligation but a core strategic priority. We are fully committed to building a sustainable and socially responsible enterprise one that balances operational excellence with environmental care and inclusive growth. Our ESG efforts span responsible waste management, water conservation, land rehabilitation, workplace health and safety, human rights, ethical governance, and community development. We recognize the significant role that the granite industry plays in shaping sustainable infrastructure, and we are committed to minimizing our environmental footprint at every stage from quarrying to final product delivery. Going forward, we will continue to strengthen our ESG governance structures, set measurable sustainability targets, and engage transparently with our stakeholders, as we work towards a more resilient and responsible future for Pokarna Limited and the communities we serve.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Name: Gautam Chand Jain Position: Chairman and Managing Director Email Id: companysecretary@pokarna.com Telephone Number: +91 4027897722								
9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	No. The Company does not have a dedicated committee for sustainability-related decision-making. However, oversight and strategic direction on sustainability matters are undertaken by the Board of Directors, ensuring alignment with the Company's overall governance framework and long-term objectives.								

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, The Board of Directors reviews the statutory quarterly compliances with applicable laws									Quarterly								

11	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Has the entity carried out independent assessment /evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the 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:

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principle material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCPLE WISE PERFORMANCE DISCLOSURE

Principle 1 **Businesses should conduct and govern themselves with integrity and in a manner that is Ethical, Transparent and Accountable.**

Essential Indicators:

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	1	CSR	100%
Key Managerial Personnel	1	Finance	100%
Employees other than Board of Directors and KMPs	1	Safety	100%
Workers	2	Safety measures to be taken under mining	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:

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

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

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
NA	NA

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. Pokarna Limited maintains a comprehensive Anti-Corruption and Anti-Bribery Policy that governs conduct across all levels of the organization — from the Board and Senior Management to employees, workers, and third-party intermediaries. The Company conducts its operations in strict accordance with applicable laws and regulations, including the Prevention of Corruption Act, 1988, and international anti-bribery standards. It upholds an absolute zero-tolerance approach towards bribery, corruption, kickbacks, and facilitation payments, reinforcing its commitment to ethical and transparent business practices in all dealings with customers, suppliers, government authorities, and other stakeholders. The Anti-Corruption Policy is publicly available on the Company's website and is a mandatory component of employee induction and training programmes. Violations of the Policy are addressed through defined disciplinary mechanisms, including escalation to the Board and, where applicable, to relevant law enforcement authorities. The Company's Whistle-Blower mechanism provides a confidential channel for reporting suspected instances of corruption or bribery without fear of retaliation.

Web link: https://www.pokarna.com//wp-content/uploads/2023/07/Pokarna-Anti-Corruption-Policy.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	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

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

NA

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	180	187

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	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchasing from the top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealer / distributors as % of total sales	0	0
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	0	0
Share of RPTs in	a) Purchases (Purchases with related parties as % of Total Purchases)	0	0
	b) Sales (Sales to related parties as % of Total Sales)	0.28%	0.10%
	c) Loans & advances given to related parties as % of Total loans & advances	0	0
	d) Investments in related parties as % of Total Investments made	100%	100%

Leadership Indicators

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

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

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

   Yes. The Company has established a robust and comprehensive Code of Conduct that governs the behavior of all Board members, Key Managerial Personnel, and Senior Management with respect to conflict of interest situations. Under the Code, Directors and Senior Management are obligated to act at all times in the best interests of the Company, and are required to proactively identify, disclose, and seek appropriate approvals for any actual or potential conflicts of interest including external business associations, corporate opportunities, or personal relationships that may influence their objectivity. Strict confidentiality obligations and insider trading restrictions are enforced in accordance with SEBI (Prohibition of Insider Trading) Regulations, ensuring that material non-public information is not misused. The Code also regulates the acceptance of gifts, hospitality, and entertainment, with defined thresholds to prevent undue influence. Independent Directors play a key oversight role in monitoring governance practices, reviewing related-party transactions, and ensuring that any conflicts are managed transparently. All Board members and Senior Management are required to annually reaffirm their compliance with the Code of Conduct, and any identified violations are addressed through appropriate disciplinary action, up to and including reporting to the relevant regulatory authorities.

Principle 2 Business 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 products and processes to total R&D and capex investments made by the entity, respectively.

Segment	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R & D	Nil	Nil	NA
Capex	Nil	Nil	NA

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

   Yes. Pokarna Limited has established well-defined procedures to ensure that all raw material sourcing is conducted in an environmentally and socially responsible manner. The Company primarily relies on its network of captive quarry operations spanning Telangana, Andhra Pradesh, and Tamil Nadu a backward-integrated model that provides direct oversight of quarrying practices, quality assurance, and environmental compliance at the point of extraction. This integration ensures full traceability from mine to finished product, reducing reliance on unverified third-party suppliers and enabling consistent quality standards across the supply chain.

   For materials sourced from independent quarry operators, the Company applies structured supplier selection criteria that encompass environmental performance parameters including water management practices, land rehabilitation commitments, dust suppression systems, and waste handling protocols. Formal procurement agreements are supported by periodic audits and site-level assessments to monitor ongoing compliance. These measures are aligned with the Company's Product Lifecycle Sustainability policy, which mandates optimal resource utilization, recycling of process by-products wherever feasible, and continuous improvement across all sourcing activities enabling Pokarna to deliver premium natural stone products while actively minimizing the ecological footprint of its upstream operations.

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

   90%

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.

(a) Plastics (including packaging)	The Company uses plastic packaging materials exclusively in its export operations to protect granite slabs and processed products during transit. Since products are dispatched directly to international buyers and end customers, packaging materials are not returned to the Company post-delivery, precluding in-boundary recovery or recycling. The Company is aware of the environmental implications of single-use packaging and is actively exploring sustainable packaging alternatives including reusable protective materials and reduced-plastic solutions as part of its ongoing commitment to minimizing packaging waste across the value chain.
(b) E-waste	Currently the company doesn't have any e -waste.
(c) Hazardous waste	Not Applicable
(d) Other waste	The company uses non-hazardous dry slurry for land refillment purposes, reflecting its commitment to environmental protection and sustainable land use.

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 the Pollution Control Boards? If not, provide steps taken to address the same.

Not Applicable.

Leadership Indicators

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

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
Not Applicable to the product as the product is natural and universal which is extracted through mining.					

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

Name of Product / Service	Description of the risk / concern	Action Taken
Not Applicable to the product as the product is natural and universal which is extracted through mining.		

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
-	Nil	Nil

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)	0	0	0	0	0	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste (Dry Slurry (Non-Hazardous) used for land refillments))	0	12	0	0	12	0

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

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

Principle 3 Business should respect and promote the wellbeing of all employees, including those in their value chains

Essential Indicators:

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	84	84	100%	84	100%	0	0%	0	0%	0	0%
Female	4	4	100%	4	100%	0	0%	0	0%	0	0%
Total	**88**	**88**	**100%**	**88**	**100%**	**0**	**0%**	**0**	**0%**	**0**	**0%**
Other than Permanent employees											
Male	0	0	-	0	-	0	-	0	-	0	-
Female	0	0	-	0	-	0	-	0	-	0	-
Total	**0**	**0**	-	**0**	-	**0**	-	**0**	-	**0**	-

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	49	49	100%	49	100%	0	0%	0	0%	0	0%
Female	1	1	100%	1	100%	0	0%	0	0%	0	0%
Total	**50**	**50**	**100%**	**50**	**100%**	**0**	**0%**	**0**	**0%**	**0**	**0%**
Other than Permanent Workers											
Male	61	61	100%	61	100%	0	0%	0	0%	0	0%
Female	13	13	100%	13	100%	0	0%	0	0%	0	0%
Total	**74**	**74**	**100%**	**74**	**100%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

d. **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 wellbeing measures as a % of total revenue of the company	2.27%	1.91%

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	98.86%	100%	Yes	99.05%	100%	Yes
Gratuity	98.86%	41.13%	NA	99.05%	54.62%	NA
Others- (Leave Encashment)	43.18%	40.32%	NA	48.57%	54.62%	NA

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 Company in this regard.

Pokarna Limited currently provides partial accessibility across its manufacturing facilities and office premises for differently-abled employees and workers. The Company recognizes that full compliance with the Rights of Persons with Disabilities Act, 2016 is an ongoing obligation and a reflection of its commitment to an equitable and inclusive workplace. Accordingly, phased infrastructure upgrades are underway to remove architectural barriers, widen key access points, improve flooring surfaces, and enhance overall mobility within premises. Priority areas for improvement include entry points, common areas, and workstation configurations. These initiatives are guided by a phased implementation plan aligned with the Company's broader human resources and facilities management agenda, reinforcing its commitment to building a workplace where all employees regardless of physical ability can participate fully and contribute effectively.

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.

Pokarna Limited does not currently have any differently-abled employees on its rolls; however, the Company maintains a firm commitment to equal opportunity employment in accordance with the Rights of Persons with Disabilities Act, 2016. The Company's hiring practices are guided by merit and capability, and it does not engage in any form of discrimination on the basis of disability, gender, religion, or other protected characteristics. As part of its ongoing efforts to foster greater inclusivity, the Company is progressively improving the physical accessibility of its facilities and reviewing its hiring frameworks to ensure that persons with disabilities are not inadvertently excluded from employment opportunities. The Company's Human Resources policies actively promote a diverse and supportive work environment, and this commitment is reflected in its Code of Conduct and people practices.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	NA	NA	NA	NA
Female	NA	NA	NA	NA
Total	**NA**	**NA**	**NA**	**NA**

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 Other than permanent workers Permanent employees Other than permanent employees	Yes. The Company has established a structured and transparent grievance redressal mechanism to address concerns raised by both permanent and contractual employees and workers. All grievances are formally recorded in a dedicated issue register maintained at the plant and HR levels, enabling systematic tracking, escalation, and resolution within defined timelines. Employees are encouraged to raise concerns through multiple channels, including direct communication with HR managers, the designated email address (hradmin@pokarna.com), and formal written submissions to supervisors or HR representatives. Each complaint is reviewed by the relevant departmental head and HR function, with escalation to Senior Management where required. Resolution outcomes are documented and communicated back to the complainant, ensuring closure and follow-through. This mechanism reinforces accountability, promotes a culture of open communication, and ensures that all employees and workers have access to a fair and responsive grievance process regardless of their employment type or seniority level.

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	%(B/A)	Total employees/ workers in respective category (C)	No. of employees /workers in respective category, who are part of association(s) or Union (D)	%(D/C)
Total Permanent Employees	NIL			NIL		
- Male						
- Female						
Total Permanent Workers						
- Male						
- Female						

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	84	84	100%	0	0%	101	101	100%	0	0%
Female	4	4	100%	0	0%	4	4	100%	0	0%
Total	88	88	100%	0	0%	105	105	100%	0	0%
Workers										
Male	49	49	100%	0	0%	64	64	100%	0	0%
Female	1	1	100%	0	0%	1	1	100%	0	0%
Total	50	50	100%	0	0%	65	65	100%	0	0%

Note: Including only permanent Employees and workers headcount as a base.

*The Company provides on-the-job training to ensure continuous skill enhancement in line with operational requirements. However, the Company does not currently maintain formal records or data pertaining to this process.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	84	76	90.48%	101	0	0%
Female	4	3	75%	4	0	0%
Total	88	79	89.77%	105	0	0%
Workers						
Male	49	49	100%	105	0	0%
Female	1	0	0%	14	0	0%
Total	50	49	98%	119	0	0%

*The data in this table excludes periodic half-yearly Variable Dearness Allowance (VDA) corrections, consistent with last year's disclosure practice.

10. Health and Safety Management System:

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

Yes. Pokarna Limited has implemented an Occupational Health and Safety (OHS) management system across its manufacturing plants and quarry operations, covering all permanent and contractual employees and workers. The system is anchored in on-the-job safety training delivered by supervisors and section in-charges at each work location, ensuring that all personnel are equipped with the knowledge and skills to carry out their roles safely. The OHS framework encompasses Hazard Identification and Risk Assessment (HIRA) for both routine and non-routine activities, safe work procedure development, mandatory use of personal protective equipment, and emergency preparedness protocols including evacuation drills and on-site first-aid and ambulance services. Regular safety inspections and incident reviews are conducted to monitor compliance and identify areas for improvement. The Company is progressively strengthening its OHS framework with a view to achieving formal certification against recognized occupational health and safety management standards in future reporting periods.

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 undertakes comprehensive Hazard Identification and Risk Assessment (HIRA) processes across all routine and non-routine operational activities at its manufacturing plants and quarry sites. Specific hazard categories addressed include risks from heavy machinery and equipment operation, dust and silica exposure during cutting and polishing, noise levels in processing areas, chemical handling in maintenance operations, and physical risks in mining and quarrying environments. Based on HIRA findings, the Company implements a hierarchy of controls: engineering controls (such as enclosed cutting systems and dust extraction units), administrative controls (safe work procedures, permit-to-work systems), targeted safety training, and clear communication at workstations. Where residual risks remain after primary controls are applied, task-appropriate Personal Protective Equipment (PPE) is mandated and its usage regularly monitored by supervisors. Periodic safety audits, incident investigations, and near-miss reporting reviews ensure that risk assessments are continuously updated to reflect operational changes, reinforcing a proactive and responsive safety management culture across the organization.

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

Yes. The Company has established a robust and non-punitive safety reporting mechanism that empowers all employees and workers to report work-related hazards, unsafe conditions, or near-miss incidents without fear of adverse consequences or retaliation. Workers are trained on their right to withdraw from situations that pose imminent or serious risks to their health and safety until adequate control measures are in place. Regular safety awareness sessions and toolbox talks are conducted at the plant and quarry levels to reinforce understanding of process hazards, safe work practices, and the use of reporting channels. Incident reports and near-miss disclosures are formally reviewed by the safety team, with findings shared across departments to drive systemic improvements. Periodic safety audits and management reviews ensure that identified risks are promptly mitigated and that the reporting culture is continuously strengthened making safety a shared responsibility across the entire workforce.

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

No.

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

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

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

Pokarna Limited is deeply committed to maintaining a safe, healthy, and hazard-free work environment across all its operations. The Company has established a multi-layered safety framework encompassing hazard identification and risk assessment (HIRA), mandatory induction training for new employees, and ongoing safety awareness programs for the workforce. On-site medical facilities, including ambulance services and qualified first-aid personnel, are maintained at all plant locations to ensure prompt emergency response. Health and safety protocols are rigorously enforced by line managers and section supervisors, with regular inspections and incident reviews to identify corrective actions and prevent recurrence. The Company also provides appropriate personal protective equipment (PPE) to all employees and workers based on task-specific risk profiles. These measures collectively reinforce a proactive safety culture and contribute to the Company's goal of achieving zero workplace incidents.

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 the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessments for the year:

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

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 adopts a proactive and preventive approach to safety management, with regular health and safety training programmes conducted across all plant and quarry locations to continuously address workplace risks, reinforce safe behaviour, and strengthen safety awareness among employees and workers. These training programmes cover topics including hazard recognition, use of personal protective equipment, emergency response procedures, first-aid practices, and incident reporting. In addition to training, the Company undertakes periodic safety audits and management reviews to identify systemic weaknesses and implement structural improvements. Any near-miss incidents or safety observations raised through the safety reporting mechanism are investigated and used to update risk assessments and safe work procedures. These combined measures support continuous improvement in the Company's safety performance and reinforce its commitment to achieving and sustaining an incident-free work environment.

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).

No.

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

NA

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 are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

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

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.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0
Working Conditions	0

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

NA

Principle 4 Business 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.

   Pokarna Limited employs a systematic approach to stakeholder identification and mapping, recognizing that meaningful sustainability outcomes depend on understanding and responding to the needs of all those who affect or are affected by the Company's operations. The Company identifies its key stakeholder groups — including customers, suppliers, employees and workers, local communities, investors, shareholders, regulatory authorities, and value chain partners — through a structured materiality and relevance assessment that considers each group's degree of influence, dependency on the Company, and exposure to its environmental and social impacts. Engagement channels are tailored to each stakeholder group: customers are engaged through direct sales interactions, exhibitions, and technical site visits; employees and workers through HR mechanisms and notice boards; investors and shareholders through quarterly filings, press releases, and Annual General Meetings; communities through CSR programmes and local outreach; and regulatory bodies through periodic compliance reporting and direct correspondence. Insights and concerns gathered through these engagements are reviewed by Senior Management and systematically incorporated into business strategy, governance decisions, and sustainability planning, ensuring that Pokarna's operations remain responsive, accountable, and aligned with stakeholder expectations.

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

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly /others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Communities	No	Emails, CSR Initiatives and Interventions	Need Basis	To positively touch lives of people and thereby enhance their quality of life and overall wellbeing, capacity building, local development and livelihoods for the affected people.
Investors (other than Shareholders)	No	Email, Newspaper, Advertisement, Notice Board, Website	Quarterly, Need Basis	For shareholder support and to have feedback on operations – these engagements provide continuous guidance for the management and governance.
Shareholders	No	Email, Newspaper, Advertisement, Notice, Board, Website	Quarterly, Need Basis	Keeping communications channels open with analysts and investor community and helps to connect them with management.
Employees and Workers	No	Notice Board, Website	As and when required	The employees, by initiating best-in-class people practices, help meet business goals with their collective knowledge and experience. Benefits, culture and grievances, capacity building and career progression, Human Rights aspects related to employee wellbeing.
Customers	No	Emails, Newspaper, Advertisement, Notice Board, Website	As and when required	Understanding of customer's needs helps in determining product and services quality and pricing. Product innovation & development is guided by customer requirements; Reduction in environmental and social impacts of products to help customers meet their Sustainability Goals.

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly /others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Value Chain Partners (Suppliers and Vendors)	No	Email, Newspaper, Advertisement, Notice Board, Website	As and when required	Critical to ensure operational efficiency through timely supplies and logistical efficiency Vital to our goals of sustainability and responsible sourcing Safety of workers and workplace.
Regulatory/ Authorities	No	Email, Newspaper, Advertisement, Notice Board, Website	Quarterly	Regular engagement, communications and advocacy with regulatory authorities Strict compliance with rules and regulations tracking compliance.

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 places significant emphasis on ensuring that stakeholder insights meaningfully inform Board-level decision-making on economic, environmental, and social matters. Senior leadership actively participates in stakeholder interactions across multiple forums, including customer visits, industry associations such as CAPEXIL, FIEO, and CII, and community engagement programmes. Where Board-level engagement is not directly feasible, consultation responsibilities are delegated to Senior Management and functional heads, who consolidate feedback and present key themes and action items at Board meetings and relevant Committee reviews. The Board-level oversight structure ensures that material stakeholder concerns — particularly those related to environmental compliance, community impact, and employee welfare — are reviewed and addressed through appropriate governance mechanisms. Shareholders are provided formal opportunities to engage directly with the Board and Senior Management during the Annual General Meeting, ensuring transparency and two-way accountability at the highest level of corporate governance.

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. Regular stakeholder consultations serve as an important input channel for identifying and managing the Company's environmental and social priorities. For example, feedback from customers on product sustainability and environmental credentials has reinforced the Company's focus on responsible sourcing and process efficiency. Community consultations at quarry and plant locations have informed land rehabilitation and local employment practices. Employee and worker inputs through HR channels and safety reviews have driven improvements in occupational health and safety systems, including the strengthening of HIRA processes and PPE compliance. Regulatory engagements have helped the Company stay aligned with evolving environmental standards, including consent conditions under the Water and Air Acts. These consultation-driven insights are formally reviewed by Senior Management and translated into updated policies, operational procedures, training programmes, and sustainability initiatives — ensuring that the Company's business decisions reflect a genuine understanding of its social and environmental responsibilities.

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

   The Company is committed to proactive and inclusive engagement with disadvantaged, vulnerable, and marginalised stakeholder groups, particularly communities in the proximity of its quarrying and manufacturing operations. For every new project or operational expansion, the Company conducts thorough stakeholder mapping to identify potentially affected groups, including local residents, daily wage workers, women, and economically marginalized communities. Engagement is led by the Company's Corporate Social Responsibility function and is supported by Development Executives stationed at diverse plant and quarry locations to facilitate continuous, on-ground dialogue. The Company's CSR thrust areas — encompassing healthcare and sanitation, education and skill development, and environmental sustainability — are directly shaped by the needs and priorities of these communities. Any concerns or grievances raised by vulnerable groups are formally documented, reviewed, and addressed through the Company's established grievance mechanism, ensuring that their voices are heard and their well-being is actively supported.

Principle 5 Business 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	88	88	100%	105	105	100%
Other than Permanent	NA					
Total Employees	88	88	100%	105	105	100%
Workers						
Permanent	50	50	100%	65	65	100%
Other than Permanent	74	0	0%	54	0	0%
Total Workers	124	50	40.32%	119	65	54.62%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	88	1	1%	87	99%	105	9	8.57%	96	91.43%
Male	84	0	0%	84	100%	101	8	7.62%	93	92.08%
Female	4	1	25%	3	75%	4	1	25%	3	75%
Other than Permanent	NA									
Male										
Female										
Workers										
Permanent	50	3	6%	47	94%	65	15	23.08%	50	76.92%
Male	49	2	4.08%	47	95.92%	64	14	21.87%	50	78.13%
Female	1	1	100%	0	0%	1	1	100%	0	0%
Other than Permanent	74	31	41.89%	43	58.11%	54	32	59.26%	22	40.74%
Male	61	18	29.51%	43	70.49%	41	19	46.34%	22	53.66%
Female	13	13	100%	0	0%	13	13	100%	0	0%

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

a. The details are provided below:

	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	6	0	2	30
Key Managerial Personnel	1	69.15	1	12.75
Employees other than BoD and KMP	83	3.86	2	2.72
Workers	110	2.30	14	1.65

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	7.82%	8.88%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

   Yes. The Company has designated a responsible team within its Human Resources and Compliance functions to serve as the focal point for addressing human rights impacts arising from or contributed to by the Company's operations. This team oversees the implementation and monitoring of the Company's Code of Ethics and Conduct, Human Rights Policy, Whistle-Blower and Protection Policy, and the Policy on Prevention, Prohibition, and Redressal of Sexual Harassment. The designated team manages confidential reporting channels, conducts fair and impartial investigations into complaints, and ensures that corrective actions are implemented wherever human rights concerns are substantiated. It also coordinates with Senior Management and the Board on significant human rights issues, ensuring appropriate governance oversight. This structured arrangement reflects the Company's commitment to embedding human rights accountability into its core operational and governance framework.

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

   The Company's Code of Ethics and Conduct, together with its Whistle-Blower and Protection Policy and Human Rights Policy, establishes a comprehensive internal framework for receiving and redressing grievances related to human rights issues. Multiple confidential reporting channels are available, including a secure online portal, a dedicated email address, and anonymous drop boxes at plant and office locations, ensuring accessibility for all categories of employees and workers. All complaints received through these channels are formally recorded in a complaint register and assigned to an independent internal committee for review and investigation. Investigations are conducted in a fair, timely, and unbiased manner, with corrective actions implemented wherever concerns are substantiated. The Company maintains robust non-retaliation safeguards to protect individuals who raise concerns in good faith, and resolution outcomes are communicated to the concerned parties. This mechanism is periodically reviewed to ensure its effectiveness and alignment with evolving regulatory and best-practice standards.

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

   The details are provided below:

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour/Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other Human rights related issues	Nil	Nil	NA	Nil	Nil	NA

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

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

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

   The Company's Whistle-Blower & Protection Policy enables stakeholders to actively support the identification and resolution of misconduct. It provides confidential channels for reporting concerns and facilitates fair investigation and appropriate corrective action. By promoting transparency, collaboration, and strong whistle-blower safeguards, the policy ensures that issues are addressed promptly and effectively, reinforcing accountability across the organization.

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

   No.

10. Assessment for the year:

	% of the entity's plants and offices that were assessed (by the entity or statutory authorities or third parties)
Child Labour	Nil
Forced Labour/Involuntary Labour	Nil
Sexual Harassment	Nil
Discrimination at workplace	Nil
Wages	Nil
Other- 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 established a structured human rights due diligence framework designed to proactively identify, assess, prevent, and mitigate adverse human rights impacts across its operations, supply chain, and other business relationships. The framework encompasses periodic risk-based impact assessments that examine areas including labour rights, workplace safety, non-discrimination, fair wages, and freedom of association. These assessments are complemented by ongoing stakeholder engagement with employees, workers, suppliers, and local communities to surface emerging concerns at an early stage. Findings from impact assessments and stakeholder consultations are used to refine the Company's policies, update operational procedures, design targeted training programmes, and implement corrective actions where required. The framework also includes performance monitoring mechanisms to track the effectiveness of mitigation measures over time. This continuous improvement approach ensures that Pokarna Limited is able to prevent, detect, and effectively respond to human rights issues in a timely and accountable manner.

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

The Company's human rights due diligence covers all facilities and operations under its direct management, including manufacturing plants in Telangana, captive quarry operations across Telangana, Andhra Pradesh, and Tamil Nadu, and its registered corporate office. The scope encompasses all categories of employees (permanent and contractual), on-site workers, and directly engaged suppliers and quarry operators. Key human rights themes assessed under this framework include prohibition of child labour and forced labour, gender equality and non-discrimination, fair wages and timely payment, occupational health and safety, freedom of association, and access to grievance mechanisms. The Company reaffirms its commitment to upholding the dignity and rights of all stakeholders — employees, workers, suppliers, communities, customers, and partners by embedding these principles into its policies, due diligence processes, supplier engagement frameworks, and day-to-day operational practices.

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?

The Company's facilities currently provide partial accessibility; however, it recognizes the importance of fostering a fully inclusive workplace. It is undertaking phased upgrades to remove architectural barriers and enhance ease of movement across its premises. These ongoing improvements reflect the Company's commitment to strengthening accessibility and ensuring that all employees and visitors can effectively engage with the work environment.

4. Details on assessment of value chain partners:

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

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

Not Applicable.

Principle 6 Business should respect and make efforts to protect and restore the environment.

Essential Indicators:

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	**0**	**0**
From non-renewable sources		
Total electricity consumption (D) (in GJ)	6484	8943
Total fuel consumption (E) (in GJ)	10213	5656
Energy consumption through other sources (F) (in GJ)	-	-
Total energy consumed from non- renewable sources (D+E+F) (in GJ)	**16697**	**14599**
Total energy consumed (A+B+C+D+E+F) (in GJ)	**16697**	**14599**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0000736	0.0000503
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)*	0.0014965	0.0010398
Energy intensity in terms of physical output	--	--
Energy intensity (optional) – the relevant metric may be selected by the entity	--	--
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	No	

*Refer IMF for PPP value as 20.34 for FY2026.

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

   The company doesn't fall under PAT scheme.

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	1757	3481
(ii) Groundwater	130	210
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**1887**	**3691**
Total volume of water consumption (in kilolitres)	1887	3691
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0000083	0.0000127
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0001691	0.0002628
Water intensity in terms of physical output	--	--
Water intensity (optional) – the relevant metric may be selected by the entity	--	--
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	No	

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	0	0
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	0	0
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	0	0
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	0	0
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	0	0
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kiloliters)	0	**0**
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.	--	

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

Yes. The Company has implemented a robust Zero Liquid Discharge (ZLD) mechanism across its manufacturing operations, anchored in the five 'R' principles — Reduce, Reuse, Recycle, Restore, and Respect. Process water used in granite cutting, polishing, and cleaning operations is treated through advanced wastewater treatment systems and recirculated within the production cycle, eliminating the discharge of process effluents into the external environment. Closed-loop water systems ensure that treated water is continuously reused, significantly reducing freshwater withdrawal. Groundwater recharge initiatives are also undertaken to restore water tables in the vicinity of operations. All manufacturing units and quarry sites operate in full compliance with applicable Consent to Operate (CTO) and Consent for Establishment (CFE) conditions issued by the State Pollution Control Board. Real-time monitoring, periodic internal audits, and environmental performance reviews collectively ensure the consistent application of ZLD principles and reinforce the Company's commitment to responsible water stewardship.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	µg/m3	14	14
SOx	µg/m3	9	10
Particulate matter (PM)	µg/m3	168	174
Persistent organic pollutants (POP)	-	Not Relevant	Not Relevant
Volatile organic compounds (VOC)	-	Not Relevant	Not Relevant
Hazardous air pollutants (HAP)	-	Not Relevant	Not Relevant
Others – please specify	-	Not Relevant	Not Relevant
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.		Neo Global Enviro Labs LLP	

7. Provide details of greenhouse gas emissions (Scope1 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)	The company is in process to calculate the Scope 1 and 2 emissions		
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)			
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)			
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)			
Total Scope 1 and Scope 2 emission intensity in terms of physical output			
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	-		

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

No.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	-	-
E-waste **(B)**	-	-
Bio-medical waste **(C)**	-	-
Construction and demolition waste **(D)**	-	-
Battery waste **(E)**	-	-
Radioactive waste **(F)**	-	-
Other Hazardous waste. Please specify, if any. **(G)**	-	-
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	-	-
Total (A+B + C + D + E + F + G + H)	-	-
Parameter		
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	-	-
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	-	-
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	Not Applicable	

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.

Waste management is central to the Company's sustainability framework. All waste streams generated across manufacturing and quarrying operations are systematically segregated at source, collected, and disposed of in strict compliance with Pollution Control Board guidelines and applicable environmental regulations. Non-hazardous dry slurry — a by-product of the wet polishing and cutting process — is repurposed for land reclamation and refilling activities, reflecting the Company's commitment to circular resource use. Plastic packaging used in export operations is managed responsibly, and the Company is exploring options for sustainable packaging alternatives. Periodic internal audits are conducted to monitor waste generation trends and identify opportunities for reduction and reuse, ensuring continuous improvement in the Company's environmental performance.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Pokarna does not have any operations/offices in/ around sensitive areas such as national parks, wet lands , forest etc.			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NIL					

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-co mpliances, in the following format:

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

Leadership Indicators

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

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

(i) Name of the area – None of the company's locations are located in water stress areas

(ii) Nature of operations – NA

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	NA	NA
(ii) Groundwater	NA	NA
(iii) Third party water	NA	NA
(iv) Seawater / desalinated water	NA	NA
(v) Others	NA	NA
Total volume of water withdrawal (in kiloliters)	NA	**NA**
Total volume of water consumption (in kiloliters)	NA	**NA**
Water intensity per rupee of turnover (Water consumed / turnover)	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(ii) Into Groundwater	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iii) Into Seawater	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iv) Sent to third-parties	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(v) Others	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
Total water discharged (in kilolitres)	NA	**NA**
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.		

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	The Company is currently in the process of establishing a structured mechanism for identifying, measuring, and reporting Scope 3 greenhouse gas emissions across its value chain. This includes mapping emission hotspots in upstream activities such as raw material procurement and transportation, as well as downstream activities including product distribution and end-use. A phased approach is being developed to collect baseline data, engage value chain partners, and integrate Scope 3 disclosures into the Company's broader emissions management framework in subsequent reporting periods.		
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			
Note: Indicate if any independent assessment, evaluation, or assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	-		

3. With respect to the ecologically sensitive areas reported in 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.

Pokarna does not have any operations/offices in/around sensitive areas such as national parks, wet lands, forest etc.

4. If the entity provided below taken 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:

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Water Management	Water Recycling Plant	The operations of the Company incorporate a wet process that utilises non-hazardous water. This non-hazardous water, once discharged, is recycled and subsequently reused for the same process.
2.	Wet Process	Wet Process	The wet process is employed by the Company for the polishing of materials. This method effectively mitigates emission of dust.

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

The Company's manufacturing plants are strategically situated on the Deccan Plateau, classified under Seismic Zone II (low risk) by the Bureau of Indian Standards, reflecting historically minimal seismic activity. Positioned at elevated terrain, the facilities benefit from natural drainage and are well-protected against flooding, as flood-prone zones are largely confined to deltaic plains rather than plateau interiors. To date, no flood- or earthquake-related incidents have occurred at any of the Company's operational sites. For rapid response during emergencies, the Company maintains a dedicated fleet of vehicles including utility buses and an on-site ambulance, supported by trained personnel. Standard operating procedures are in place for emergency evacuation, fire response, and critical equipment shutdown. The Company's diversified sourcing strategy and captive quarry operations further ensure operational continuity even under adverse external conditions.

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's value chain activities — spanning raw material procurement, transportation, and product distribution — have the potential to generate environmental impacts including carbon emissions from logistics, dust and particulate matter during transit, and packaging waste. To mitigate these impacts, the Company emphasizes procurement from proximate quarry sources to reduce transportation distances, utilizes closed-loop water systems at processing units to prevent runoff, and employs wet processing techniques to suppress airborne dust. Suppliers and logistics partners are periodically engaged to reinforce responsible environmental practices. The Company remains committed to continuous improvement in value chain sustainability through structured assessments and targeted mitigation measures.

7. % of Value chain partners (by value of business done with such partners) that were assessed for Environmental Impacts?

NIL

8. How Many green credits have been generated or produced

a. By the listed entity	0
b. By the top ten (in terms of value of purchase and sales respectively) value chain partners	0

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.**

   Seven.

   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.	Chemical and Allied Export Promotion Council (CAPEXIL)	National
2.	Export Promotion Council for EOUs & SEZs (EPCES)	National
3.	Federation of Indian Export Organizations (FIEO)	National
4.	The Federation of Telangana Chambers of Commerce and Industry (FTCCI)	State
5.	Natural Stone Institute USA (formerly Marble Institute of America)	International
6.	Confederation of Indian Industry (CII)	National
7.	Federation of Indian Chamber of Commerce & Industry (FTCCI) Ladies Organization	National

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

Name of the authority	Brief of the case	Corrective action taken
There were no cases of anti - competitive conduct during the reporting period.		

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
NIL					

Principle 8

Businesses should promote inclusive growth and equitable development.

Essential Indicators:

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

Name and brief details of project	SIA Notification No	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NIL					

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

S.no	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
NIL						

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

The Company maintains proactive and structured engagement with local communities in the vicinity of its quarrying and manufacturing operations to identify, address, and prevent community-level concerns or grievances. The Company's Development Executives, strategically positioned at diverse plant and quarry locations, serve as on-ground liaison points for community interaction, enabling continuous and accessible channels for raising concerns. All community grievances are formally recorded in a dedicated register and tracked through the Company's structured grievance mechanism, with each complaint assigned for review and resolution within defined timelines. Dedicated personnel from the Corporate Social Responsibility and HR functions ensure timely follow-through, with resolution outcomes communicated back to the affected community members. This approach reinforces transparent communication, fosters trust between the Company and its host communities, and ensures that local voices are meaningfully heard and addressed as part of the Company's broader social responsibility commitment.

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	5.27%	7.68%
Directly from within India	60%	49%

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		
% of Job creation in Rural areas	19.73%	20.14%
Semi-urban		
% of Job creation in Semi-urban areas	28.33%	20.74%
Urban		
% of Job creation in Urban areas	0%	0%
Metropolitan		
% of Job creation in Metropolitan areas	51.94%	59.12%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
NIL	NA

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

S. No	State	Aspirational District	Amount spent (In INR)
Not Applicable			

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

No

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

NA

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

NA

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/ No)	Benefit shared (Yes/No)	Basis of calculating benefit share
Nil				

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

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

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Not Applicable			

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

Essential Indicators:

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

The Company has established a multi-channel mechanism to receive, review, and respond to consumer complaints and feedback in a timely and structured manner. Customers may reach out through the Company's dedicated online enquiry portal (www.pokarna.com/enquiry/), direct email, and telephone communication. The Company also proactively gathers customer insights through direct engagement at international trade exhibitions — including prominent events such as KBIS and Coverings in the United States — and through technical visits to its manufacturing facilities, where customers can assess product quality and collaborate on customized solutions first-hand. For customers in remote or international locations, the Company provides virtual support through video conference calls and dedicated account management to ensure prompt resolution of technical queries and product-related concerns. Feedback received through all these channels is formally reviewed by the Sales and Quality teams and used to drive continuous product improvement, service enhancement, and market responsiveness, reinforcing the Company's commitment to delivering a premium customer experience.

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

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

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	No complaints were received during the current and previous year					
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

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

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

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

   Yes. The Company has implemented a comprehensive Cybersecurity and Data Privacy Policy that applies to all employees, contractors, consultants, and other authorized users of the Company's IT systems and digital infrastructure. The policy clearly delineates roles, responsibilities, and accountabilities for protecting the Company's information assets, IT networks, and customer and employee data from unauthorized access, breaches, or misuse. It establishes protocols for secure system access (including multi-factor authentication and role-based access controls), classification and handling of sensitive and personally identifiable information, timely reporting of cybersecurity incidents and data breaches to designated internal authorities, and mandatory cybersecurity awareness training for all users. The policy also outlines the Company's approach to vendor and third-party data security obligations, ensuring that external partners handling Company data are subject to equivalent standards. Regular risk assessments and periodic reviews of the cybersecurity framework are conducted to identify vulnerabilities and strengthen the Company's overall cyber resilience posture, enabling stakeholders to effectively prevent, detect, and respond to evolving cybersecurity and data privacy risks.

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:

	Provide the following information relating to data breaches:
a. Number of instances of data breaches	NIL
b. Percentage of data breaches involving personally identifiable information of customers	NA
c. Impact, if any, of the data breaches	NA

Leadership Indicators

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

   The information on company's products can be accessed through the company's website i.e. www.pokarna.com

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

   The Company adopts a proactive approach to informing and educating its customers on the safe, informed, and responsible use of its granite products. Regular technical visits to the Company's manufacturing facilities are facilitated for key customers and partners, enabling them to directly assess product quality, observe processing standards, and collaborate on customized specifications and surface treatment requirements. For international and geographically distant clients, structured virtual support is provided through video conferences and dedicated account management sessions, ensuring that technical guidance and product knowledge reach all customer segments efficiently. The Company's sales and technical teams assist customers with product selection, installation recommendations, and maintenance best practices to maximize the durability and performance of granite surfaces. The Company also participates in major international trade platforms — including KBIS and Coverings in the United States — to showcase product innovations and engage directly with customers on evolving needs. These combined efforts strengthen customer relationships, deepen technical understanding, and promote responsible end-use of Pokarna's natural stone products.

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

   As the company operates in the granite industry, such a mechanism is not applicable to its operations.

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 whole? (Yes/No)

   The Company goes beyond minimum regulatory requirements in providing product-level information to its customers. While there is no statutory mandate for product labelling on natural granite, the Company selectively marks granite blocks and processed slabs with batch codes, size specifications, colour and variety references, and quarry-of-origin details as part of its internal traceability system and in response to customer specifications. This practice ensures consistency of supply, enables quality tracking across the production chain, and supports customers in verifying the provenance and characteristics of the material they procure. In addition, the Company regularly conducts customer satisfaction assessments to gauge product performance, delivery standards, and service quality. Insights from these assessments are reviewed by the Sales and Quality functions and incorporated into continuous improvement initiatives, ensuring that the Company maintains the highest standards of customer-centricity and product reliability.