August 20, 2026

National Stock Exchange of India Limited.
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex,
Bandra (E),
Mumbai - 400 051

Scrip Code – KAYNES

BSE Limited.
Corporate Relationship Dept.,
14th floor, P. J. Tower,
Dalal Street, Fort
Mumbai - 400 001

Scrip Code – 543664

Dear Sir/ Madam,

Subject: Business Responsibility and Sustainability Report for the FY 2025-26

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby enclosing the Business Responsibility and Sustainability Report ("**BRSR**") for the Financial Year 2025-26, which also forms part of the Annual Report for the Financial Year 2025-26.

The above-mentioned information will also be available on website of the Company www.kaynestechnology.co.in.

We request you to kindly take this intimation on record.

Thanking You,
Yours faithfully,

For **Kaynes Technology India Limited**

ADDEPALLI SUDHASRI Digitally signed by ADDEPALLI SUDHASRI Date: 2026.08.20 17:43:07 +05'30'

Sudhasri Addepalli
Company Secretary and Compliance Officer
Membership No. A79832

Enclosed: Business Responsibility and Sustainability Report for the FY 2025-26.

Business Responsibility and Sustainability Report

(Business Responsibility and Sustainability Reporting (BRSR) is the practice of companies disclosing information about their environmental, social, and governance (ESG) performance. It goes beyond financial reporting to provide stakeholders with a comprehensive view of a company's non-financial impacts and contributions to sustainable development. BRSR covers topics such as environmental impact, social responsibility, and governance practices, aiming to promote transparency and accountability.)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Sr. No.	Particulars	FY 2025-26
1	Corporate Identity Number (CIN) of the Listed Entity	L29128KA2008PLC045825
2	Name of the Listed Entity	Kaynes Technology India Limited
3	Year of incorporation	28 March, 2008
4	Registered office address	23-25, Belagola Food Industrial Estate, Metagalli PO, Mysuru - 570016 Karnataka, INDIA
5	Corporate address	23-25, Belagola Food Industrial Estate, Metagalli P.O., Mysuru - 570016 Karnataka, INDIA
6	E-mail	Kaynestechcs@kaynestechnology.net
7	Telephone	+91 8212582595
8	Website	http://www.kaynestechnology.co.in/
9	Financial year for which reporting is being done	01 April, 2025 to 31 March, 2026
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited, BSE Limited
11	Paid-up Capital	₹67,03,46,540
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. S Ranganathan +91 8212582595 s.ranganathan@kaynestechnology.net
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone Basis
14	Name of assurance provider	Vinay & Keshava LLP
15	Type of assurance obtained	BRSR Core Reasonable Assurance

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Electronics Manufacturing Services	Electronics System Design and Manufacturing (ESDM)	100%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed
1.	Manufacture of bare printed circuit boards, loading of components onto printed circuit boards; manufacture of interface cards	26104	100%

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	10	2	12*
International	0	0	0

Note: *Includes two service stations

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	7*
International (No. of Countries)	35

**Number of states refers to the states/UTs where the Company holds active GST registrations during the reporting period*

Note:

International: The Company has a presence in multiple countries through exports, subsidiaries, joint ventures, sales offices, or direct operations.

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

10%

c. A brief on types of customers

The Group primarily serves a diverse Business-to-Business (B2B) customer base across multiple industries. Its clientele includes sectors such as Automotive, Electric Vehicle (EV), Industrial, Railways, Aerospace and Defence, Medical, and Consumer/IoT. Leveraging its strong domain expertise and understanding of industry-specific requirements, the Group delivers customised and technology-driven solutions that support operational excellence, innovation, and sustainable business growth for its customers.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	811	609	75.09%	202	24.91%
2	Other than Permanent (E)	150	82	54.67%	68	45.33%
3	**Total employees (D + E)**	**961**	**691**	**71.90%**	**270**	**28.10%**
WORKERS						
4	Permanent (F)	1,713	1,012	59.08%	701	40.92%
5	Other than Permanent (G)	1,955	1,197	61.23%	758	38.77%
6	**Total workers (F + G)**	**3,668**	**2,209**	**60.22%**	**1,459**	**39.78%**

b. Differently abled Employees and workers:

Sr. 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

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	8	2	25%
Key Management Personnel	5	2	40%

Note : Total KMP includes the Managing Director and Whole-Time Directors.

22. Turnover rate for permanent employees and workers

Particulars	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	34.93%	45.21%	37.50%	42.11%	55.20%	45.68%	32.75%	30.36%	32.15%
Permanent Workers	48.18%	71.62%	57.37%	84.60%	78.86%	82.60%	114.40%	98.92%	109.38%

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

23. (a) Names of Holding/Subsidiary/Associate Companies/Joint Ventures

Sr. No.	Name of the Holding /Subsidiary /Associate Companies/ Joint Ventures (A)	Indicate whether Holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1.	Kemsys Technologies Private Limited	Subsidiary	100%	No
2.	Kaynes Electronics Manufacturing Private Limited	Subsidiary	100%	No
3.	Kaynes International Design & Manufacturing Private Limited	Subsidiary	95%	No
4.	Kaynes Embedded Systems Private Limited	Subsidiary	60%	No
5.	Kaynes Mechatronics Private Limited	Subsidiary	100%	No
6.	Kaynes Semicon Private Limited	Subsidiary	100%	No
7.	Kaynes Circuits India Private Limited	Subsidiary	100%	No
8.	Gridcrest Technologies Private Limited (formerly known as Iskraemeco India Private Limited)	Subsidiary	100%	No
9.	Kaynes Space Technology Private Limited	Subsidiary	100%	No
10.	Cryo Precision Technologies Private Limited	Subsidiary	76%	No
11.	Aerocaliph Components Private Limited	Subsidiary	76%	No
12.	Kaynes Holding Pte Ltd	Subsidiary	100%	No
13.	Kaynes Technology Europe GmbH	Subsidiary	60%	No
14.	Digicom Electronics INC.	Subsidiary	100%	No
15.	ESSNKAY Electronics LLC	Subsidiary	100%	No
16.	August Electronics Inc.	Subsidiary	100%	No
17.	Sensonic Group	Subsidiary	61%	No

VI. CSR Details

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

a. Turnover (in ₹)	21,27,81,80,000
b. Net worth (in ₹)	44,96,48,50,000

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	4	1	Pending resolved on April 01, 2026	0	0	-
Employees and workers	Yes	0	0	-	8	0	-
Customers	Yes	9	1	-	12	0	-
Value Chain Partners	Yes	0	0	-	0	0	-
Other (please specify)	-	-	-	-	-	-	-

*** Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)**

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	https://www.kaynestechnology.co.in/investors.html
Investors (other than shareholders)	
Shareholders	
Employees and workers	
Customers	
Value Chain Partners	
Other (please specify)	

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

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

Sr. 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.	**Waste management**	R	Ineffective waste management may expose the Company to regulatory non-compliance, environmental impact, increased operational costs, and reputational risks. Improper handling, storage, or disposal of waste materials can also lead to pollution, legal liabilities, and adverse impacts on public health and sustainability performance.	The Company adopts structured waste management practices focused on safe handling, storage, recycling, and disposal of waste and hazardous materials. Measures such as resource optimisation, adoption of eco-friendly materials, continuous monitoring, and compliance-driven waste disposal mechanisms are implemented to minimise environmental impact and operational risks.	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Community wellbeing	O	Strong community engagement and social development initiatives create long-term value by strengthening stakeholder relationships, enhancing social impact, and supporting inclusive growth. Contributing towards education, healthcare, skill development, and community welfare also enhances the Company's reputation and social sustainability performance.	The Company undertakes various community development initiatives focused on education, healthcare, employee volunteering, and social welfare programmes. Through continuous stakeholder engagement and responsible business practices, the Company aims to create positive social impact and foster sustainable community development.	Positive
3	Business Ethics and governance	R	Weak business ethics, inadequate governance practices, or non-compliance with regulatory requirements may result in reputational damage, legal consequences, financial losses, and reduced stakeholder trust. Unethical practices such as bribery, fraud, or conflicts of interest can adversely impact the Company's credibility and long-term business sustainability.	The Company has implemented robust governance mechanisms and policies, including the Code of Conduct, Risk Management Policy, Board Diversity Policy, and Related Party Transactions Policy. These frameworks promote ethical conduct, transparency, accountability, and responsible decision-making across the organisation.	Negative
4	Material sourcing efficiency	R	Inefficient material sourcing and supply chain disruptions may lead to increased costs, operational delays, material shortages, and reputational risks. Dependence on unsustainable or unreliable sources may also affect business continuity, responsible sourcing commitments, and stakeholder expectations.	The Company focuses on strengthening supply chain efficiency through responsible sourcing practices, supplier engagement, and operational planning. Continuous monitoring of procurement processes and supplier performance helps ensure material availability, cost optimisation, and smooth production operations.	Negative
5	Product design and Lifecycle management	R	Inadequate product design and lifecycle management may result in product failures, quality concerns, regulatory non-compliance, environmental impact, and customer dissatisfaction. Insufficient end-of-life planning and inefficient use of materials may also affect operational sustainability and brand reputation.	The Company adopts sustainable product development and lifecycle management practices by focusing on quality control, efficient material utilisation, gradual adoption of eco-friendly materials, and continuous monitoring of product performance. Risk mitigation measures are also implemented to ensure regulatory compliance and minimise environmental impact throughout the product lifecycle.	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Data Privacy and Cyber security	R	Inadequate cyber security infrastructure and data protection mechanisms may expose the Company to risks related to data breaches, system disruptions, loss of sensitive information, and operational interruptions. Such incidents may also result in financial losses, regulatory penalties, and reputational damage.	The Company has implemented IT security policies, access control mechanisms, physical and logical security measures, and continuous monitoring systems to strengthen cyber security resilience. Risk mitigation actions are undertaken in line with the Company's risk management framework to address potential cyber threats and data privacy concerns.	Negative
7	Customer Satisfaction	O	Enhancing customer satisfaction contributes to improved customer loyalty, stronger business relationships, repeat business opportunities, and positive brand reputation. High customer satisfaction levels also support long-term business growth and competitive advantage.	The Company focuses on delivering quality products and responsive customer service through structured feedback mechanisms, continuous improvement initiatives, and timely grievance resolution processes. Customer engagement and satisfaction monitoring practices help strengthen trust and long-term customer relationships.	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Sr. No		Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1.		**Policy and management processes**									
	a	Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b	Has the policy been approved by the Board? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c	Web Link of the Policies, if available	https://www.kaynestechnology.co.in/doc/Codes-and-Policies/BRSR%20Policy.pdf								
2		Whether the entity has translated the policy into procedures. (Yes / No/ NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3		Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
4	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	No	ISO 9001:2015; IATF 16949:2016; IRIS ISO 22163: 2023; AS 9100: REV D; ISO 13485:2016; Nadcap AC 7120 & AC 7121; AS 9110; ACE; IRIS Certification; ANSI certification	ISO 45001:2018; SA 8000:2014	-	SA 8000: 2014	ISO 14001: 2015	-	-	ISMS - ISO/ IEC 27001: 2022
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Embracing a sustainable future, Kaynes is dedicated to integrating environmental and social responsibility into its operations. We aim to achieve our sustainability goals by reducing our carbon footprint, promoting green energy, responsible resource management and fostering a culture of sustainability throughout our organisation, making a positive impact on the world we live in. Our long-term sustainability targets: 1. Achieve Net Zero Emissions by 2050 2. Achieve Carbon Neutral Operations by 2045 3. RE100 across all operations by 2040 4. Attain Water Neutrality by 2045 5. Achieve Zero Waste to Landfill across all business sites by 2040								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA								

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)

Governance, leadership and oversight

7 At Kaynes Technology India Limited, we believe that sustainable growth is intrinsically linked with the well-being of people, communities, and the environment. As a responsible technology-driven organisation, the Company remains committed to integrating Environmental, Social, and Governance (ESG) principles into its business strategy, operations, and decision-making processes.

The Company's sustainability approach is focused on creating long-term value through responsible operations, ethical governance practices, and meaningful stakeholder engagement. We continue to support initiatives related to education, skill development, employee well-being, and community development, thereby fostering inclusive growth and positive social impact.

Environmental stewardship remains a key priority area for the Company. Through continuous efforts towards efficient energy and resource utilisation, responsible waste management, regulatory compliance, and sustainable operational practices, the Company strives to minimise its environmental footprint and contribute towards a more sustainable future.

As ESG expectations and sustainability requirements continue to evolve, the Company remains focused on strengthening its ESG framework, enhancing transparency, improving stakeholder trust, and driving continuous improvement across all aspects of its operations.

The Business Responsibility and Sustainability Report reflects the Company's ongoing commitment towards responsible business conduct, accountability, resilience, and sustainable value creation for all stakeholders.

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

Mr. S Ranganathan, Kaynes Technology India Limited, President - Finance

9 **Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA).**

No

If Yes please provide details

The Company is currently in the process of establishing a comprehensive Environmental, Social and Governance (ESG) framework to strengthen its sustainability governance practices. As part of this initiative, an ESG Committee of the Board is being constituted to provide strategic direction, oversight, and guidance on sustainability-related matters and ESG integration across business operations.

10 **Details of Review of NGRBCs by the Company**

Subject for Review		P1	P2	P3	P4	P5	P6	P7	P8	P9
Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee										
a.	Performance against above policies and follow up action	Committee of the Board								
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Committee of the Board								
Frequency (Annually / Half yearly /Quarterly/ Any other-please specify)										
a.	Performance against above policies and follow up action	Quarterly								
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances, Description of any other frequency	Quarterly								

		P1	P2	P3	P4	P5	P6	P7	P8	P9
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).	No	Yes	Yes	No	Yes	Yes	No	No	No
	If yes, provide name of the agency.		Mrs. Kalaivani S Practicing Company Secretary, Bengaluru			Mrs. Kalaivani S Practicing Company Secretary, Bengaluru				

12	**If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:**	**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
	The entity does not consider the Principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

(This principle focuses on the importance of ethical conduct and transparency in business operations. Companies should follow ethical business practices and adhere to high standards of integrity. They should also be transparent about their activities, operations, and financial reporting, as well as be accountable for their actions)

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	5	ESG Awareness, Environmental Health and Safety, Neuro-Linguistic Programming, Valor Module BOM Analyser, Capital Market Communication	50%

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
Key Managerial Personnel	5	ESG Awareness, Environmental Health and Safety, Neuro-Linguistic Programming, Valor Module BOM Analyser, Capital Market Communication	80%
Employees other than BOD and KMPs	425	CSR 01 - Women Empowerment EHS 01 - EHS Awareness EHS 09 - Emergency situation EHS 10 - Environment Social Governance (ESG) ETQ 09 - E-Mail Etiquettes EXT 21 - IPC-A-610H EXT 29 - Lean Waste Elimination EXT 37 - Machine Basics EXT 39 - Costing EXT 43 - Kaizen for Organisational Excellence EXT 50 - Valor Tool QLT 13 - TPM QLT 15 - Value Engineering QLT 17 - FMEA QLT 18 - COQ (Cost of Quality) QLT 20 - SPC QLT 21 - PPAP QLT 22- APQP SYS 18 - SA 8000 SYS 20 - POSH SYS 21 - SA8000 and Ethical Trading Initiative SYS 26 - Information Security Management System (ISMS) Policy	52.38%
Workers	93	EHS 01 - EHS Awareness EHS 02 - Usage of PPEs and Hazcom sheet EHS 04 - Fire fighting EHS 07 - Security and Threat Awareness EHS 08 - Employee Health & Hygiene EHS 09 - Emergency situation EHS 16 - Chemical Handling **Handling of Raw Materials and PCBA** MGT 29 - 4M management PRM 05 - Surface Mount Technology (SMT) PRM 06 - Through Hole Technology (TH) QLT 01 - 7 QC Tools QLT 02 - 5S QLT 06 - Abnormality Reporting QLT 09 - Waste Management	78.28%

2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format**

Monetary					
Particulars	**NGRBC Principle**	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Amount (In ₹) (For Monetary Cases only)**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Penalty/Fine	Nil	Nil	Nil	Nil	Nil
Settlement	NGRBC Principle 1 – Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable	Securities and Exchange Board of India	23,42,600	Settlement Order passed under the provisions of SEBI (Settlement Proceedings) Regulations, 2018. Adjudication was initiated and disposed of in terms of Section 15JB of the SEBI Act read with Regulation 23(1) of the Settlement Regulations on the basis of the settlement terms. The Order has been passed on the contention of violation of Regulations 3(5) under chapter II of the SEBI (Prohibition of Insider Trading) Regulations, 2015.	No
Compounding fee	Nil	Nil	Nil	Nil	Nil

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

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

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

4. **Does the entity have anti-corruption or anti-bribery policy? (Yes/ No)** Yes

If Yes, provide details in brief

The Company has established an Anti-Corruption and Anti-Bribery Policy aimed at promoting ethical business conduct and regulatory compliance across its operations. The Company is committed to preventing illegal and unethical practices, including bribery, corruption, and anti-competitive behaviour, and ensures that any instances of non-compliance or violations are addressed promptly, transparently, and fairly in accordance with applicable laws and internal policies.

If Yes, Provide a web link to the policy, if available -Web link anti-corruption or anti bribery policy is place.
https://www.kaynestechnology.co.in/doc/Codes-and-Policies/BRSR%20Policy.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:**

Particular	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:**

Case Details	FY 2025-26		FY 2024-25	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

Not Applicable

8. **Number of days of accounts payables in the following format:**

Particular	FY 2025-26	FY 2024-25
Number of days of accounts payables	97	111

Note:

i. Accounts Payable include trade payables (Note no. 15(b)) from Audited Standalone Financial Statement (FS) for the year ended 31 March 2026.

ii. Cost of Goods/Services procured includes other expenses (Note no. 26 from FS), Cost of materials consumed (Note no. 21 from FS), Changes in Inventory (Note no. 22 from FS) and gross capex and intangible assets additions (Note no. 3(a), 3(b) and 3(c) from FS).

iii. The disclosures have been prepared in accordance with Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 (the SEBI Master Circular).

9. **Openness 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	14.48%	54.67%
	b. Number of trading houses where purchases are made from	507	505
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	46.63%	52.66%
Concentration of Sales	a. Sales to dealers / 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 dealers / distributors	0%	0%

Parameter	Metrics		FY 2025-26	FY 2024-25
Share of RPTs in	a.	Purchases (purchases with related parties / total Purchases)	5.67%	12.44%
	b.	Sales (sales to related parties / Total sales)	7.95%	17.20%
	c.	Loans & advances (loans & advances given to related parties / total loans & advances)	99.24%	55.35%
	d.	Investments	57.00%	85.62%

Note:

i. The disclosures for trading house have been prepared in accordance with Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 (the SEBI Master Circular) and will be augmented on a go-forward basis. Hence, last year numbers are not directly comparable.

ii. As per the defined criteria and definition of a dealers/distributor that the Company, on a standalone basis, does not have any sales to dealers/distributors.

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	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
The organisation did not conduct any formal awareness programmes during the financial year. However, responsible business principles are communicated to value chain partners through routine business engagements and interactions.		

2. **Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/ No)** : Yes

   If Yes, provide details of the same.

   The Company has established processes and guidelines to identify, disclose, and manage conflicts of interest involving members of the Board. Conflict of interest management forms an integral part of the Company's Code of Conduct applicable to Directors, Senior Management, and Independent Directors. The policy clearly outlines their responsibilities in addressing potential conflicts in a transparent and ethical manner, thereby promoting accountability, strengthening corporate governance practices, and safeguarding stakeholder interests across the organisation.

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

(This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimise the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.)

Essential Indicator

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

Sr. No.	Particular	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
1	**R&D**	7.09%	16%	R&D expenses aimed at impacting energy efficiency in motor controllers for BLDC fans
2	**Capex**	28.24%	53%	ROHS compliant plant & machinery

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

Yes

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

100%

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)**	• Plastic waste is segregated at source and collected separately for recycling and recovery. • The Company engages authorised recyclers and waste processors for environmentally sound disposal and recycling of plastic packaging waste in compliance with applicable Plastic Waste Management Rules and EPR requirements. • Efforts are also undertaken to minimise plastic waste generation through responsible material usage and recycling initiatives.
(b)	**E-waste**	• E-waste generated from operations is collected, stored, and disposed of in accordance with the E-Waste Management Rules. • The Company collaborates with CPCB-authorised recyclers and registered agencies for safe recycling, refurbishment, and disposal of e-waste.
(c)	**Hazardous waste**	• Hazardous waste is identified, segregated, labelled, and stored in designated secure storage areas to prevent environmental contamination and safety risks. • Disposal is carried out only through authorised hazardous waste treatment, storage, and disposal facilities (TSDFs) in compliance with applicable environmental regulations. • Proper documentation, manifest tracking, and emergency preparedness measures are maintained for safe handling and disposal.
(d)	**Other waste**	• Non-hazardous and general waste generated from operations is managed through segregation, reuse, recycling, and scientific disposal practices. • Recyclable waste is channelled to authorised recyclers, while non-recyclable waste is disposed of through approved waste management agencies.

4. a **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No)**

   Yes

   b **If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?**

   Yes, Extended Producer Responsibility (EPR) is applicable to the Company's operations under applicable environmental regulations relating to E-waste, Battery Waste, and Plastic Waste Management. The Company's waste collection and disposal practices are aligned with the Extended Producer Responsibility (EPR) plans submitted to the Pollution Control Boards. The Company complies with the applicable provisions of the E-Waste Management Rules, Battery Waste Management Rules, and Plastic Waste Management Rules through authorised collection, recycling, refurbishment, and disposal mechanisms. The Company also works with authorised recyclers and registered waste processors to fulfil its EPR obligations and recycling targets in accordance with regulatory requirements.

   c **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)? (Yes/No): No**

   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.
The organisation has not conducted a formal Life Cycle Assessment (LCA) during the reporting period. However, environmental impacts associated with its operations are periodically reviewed through internal sustainability and environmental management practices.						

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.**

Sr. No.	Name of Product/Service	Description of the risk/concern	Action Taken
No significant social or environmental concerns or risks were identified through formal Life Cycle Assessment during the reporting period.			

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

Sr. No.	Indicate input material	Recycled or re-used input material to total material (In % to Total Material considering the Value)	
		FY 2025-26	FY 2024-25
The Company currently does not maintain quantitative records on recycled or reused input materials used in production. However, it remains committed to promoting resource efficiency, sustainable sourcing, and circular economy principles wherever feasible.			

4. **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:**

Sr. No.	Particular	FY 2025-26			FY 2024-25		
		Re-Used (In MT)	Recycled (In MT)	Safely Disposed (In MT)	Re-Used (In MT)	Recycled (In MT)	Safely Disposed (In MT)
1	Plastics (including packaging)	While the Company complies with applicable EPR requirements through authorised collection and recycling channels, it does not currently operate a direct product take-back or reclamation program. Consequently, reclaimed products as a percentage of products sold are not material to the Company's business model.					
2	E waste						
3	Hazardous waste						
4	Other waste						

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

Sr. No.	Indicate product category	Reclaimed products and their packaging materials (as % of total products sold in respective category)
Nil		

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

(This principle emphasises the importance of employee well-being. Companies should provide safe and healthy working conditions, fair wages, and opportunities for career development to all employees in their value chains, including suppliers, contractors, and temporary workers.)

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	609	609	100%	535	87.85%	0	0%	609	100%	609	100%
Female	202	202	100%	202	100%	202	100%	0	0%	202	100%
Total	**811**	**811**	**100%**	**737**	**90.87%**	**202**	**24.91%**	**609**	**75.09%**	**811**	**100%**
Other than permanent employees											
Male	82	0	0%	0	0%	0	0%	82	100%	82	100%
Female	68	0	0%	0	0%	68	100%	0	0%	68	100%
Total	**150**	**0**	**0%**	**0**	**0%**	**68**	**45.33%**	**82**	**54.67%**	**150**	**100%**

1. 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	1,012	1,012	100%	313	30.93%	0	0%	1,012	100%	1,012	100%
Female	701	701	100%	51	7.28%	701	100%	0	0%	701	100%
Total	**1,713**	**1,713**	**100%**	**364**	**21.25%**	**701**	**40.92%**	**1,012**	**59.08%**	**1,713**	**100%**
Other than permanent workers											
Male	1,197	606	50.63%	0	0%	0	0%	606	50.63%	606	50.63%
Female	758	503	66.36%	0	0%	503	66.36%	0	0%	503	66.36%
Total	**1,955**	**1,109**	**56.73%**	**0**	**0%**	**503**	**25.73%**	**606**	**30.99%**	**1,109**	**56.73%**

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

	FY 2025-26	FY 2024-25
Cost incurred on well- being measures as a % of total revenue of the Company	0.07%	0.05%

Note: The above disclosures are aligned with SEBI Master Circular. The well-being expenditure for the current year includes costs related to health insurance, accidental insurance and paid leave for Maternity and Paternity Benefits.

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	59.93%	83.13%	Y	51.66%	73.88%	Y
Gratuity	100.00%	100.00%	-	100%	100%	Y
ESI	13.56%	100.00%	Y	12.12%	78.28%	Y
Others – please specify	-	-	-	-	-	-

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?
Yes

If not, whether any steps are being taken by the entity in this regard.
Not Applicable

4. **Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?**
Yes

If so, provide a web-link to the policy.
https://www.kaynestechnology.co.in/investors.html

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	100%	86%	100%	100%
Female	100%	100%	100%	67%
Total	**100%**	**93%**	**100%**	**84%**

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

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers	Yes	The Company has established a proactive Works Committee to address employee concerns through open and collaborative discussions. This forum fosters transparency and inclusivity, ensuring employee voices are heard and contributing to effective problem-solving and workforce well-being.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

7. **Membership of employees and worker 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	**811**	**0**	**0%**	**693**	**0**	**0%**
Male	609	0	0%	519	0	0%
Female	202	0	0%	174	0	0%
Total Permanent Workers	**1,713**	**0**	**0%**	**1,271**	**0**	**0%**
Male	1,012	0	0%	802	0	0%
Female	701	0	0%	469	0	0%

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	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (C/D)
Employees										
Male	609	609	100%	609	100%	519	514	99.04%	499	96.15%
Female	202	202	100%	202	100%	174	172	98.85%	165	94.83%
Total	**811**	**811**	**100%**	**811**	**100%**	**693**	**686**	**98.99%**	**664**	**95.82%**
Workers										
Male	1,012	1,012	100%	978	96.64%	802	784	97.75%	743	92.64%
Female	701	701	100%	683	97.43%	469	426	90.83%	424	90.41%
Total	**1,713**	**1,713**	**100%**	**1,661**	**96.96%**	**1,271**	**1,210**	**95.20%**	**1,167**	**91.82%**

Note - Disclosure is provided for both permanent employees and workers.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
Employees						
Male	609	593	97.37%	519	519	100%
Female	202	194	96.04%	174	174	100%
Total	**811**	**787**	**97.04%**	**693**	**693**	**100%**
Workers						
Male	1,012	968	95.65%	802	802	100%
Female	701	676	96.43%	469	469	100%
Total	**1,713**	**1,644**	**95.97%**	**1,271**	**1,271**	**100%**

Note - Disclosure is provided for both permanent employees and workers.

10. **Health and safety management system**

a. **Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No)**

Yes

If Yes, the Coverage such systems?

Yes, the Company has implemented an Occupational Health and Safety Management System across all its operational locations.

- 100% of the operational facilities are covered under the Occupational Health Centre framework to ensure employee health, safety, and well-being.
- The system focuses on maintaining safe working conditions, promoting occupational health awareness, and ensuring compliance with applicable health and safety requirements.
- The Company also encourages its value chain partners and contractors to adopt similar occupational health and safety practices in alignment with responsible business principles.

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 has implemented a structured Hazard Identification and Risk Assessment (HIRA) process as part of its Environmental, Health and Safety (EHS) management system, aligned with international best practices and ISO 45001 standards.
- Occupational hazards are systematically identified, evaluated, and controlled to ensure a safe and healthy work environment across operations.
- Hazards are categorised into various types, including physical, chemical, electrical, biological, ergonomic, biomechanical, and psychological hazards, to ensure comprehensive risk coverage.
- Work-related activities are classified into:
  - o Routine Activities: Regular operational tasks performed by trained personnel with relatively lower risk exposure.
  - o Non-Routine Activities: Infrequent or specialised activities such as maintenance work, which may involve higher risks due to unfamiliarity or operational complexity.
- For routine activities, the Company utilises tools such as Job Safety Analysis (JSA), safety checklists, daily inspections, and employee feedback mechanisms to identify and mitigate risks.
- For non-routine activities, additional controls including Permit-to-Work (PTW) systems, pre-task risk assessments, safety briefings, and method statement reviews are implemented to ensure safe execution of work.
- Hazard evaluations also consider the likelihood of occurrence, detection capability, and the impact on all affected stakeholders, including employees, contractors, and visitors.

c. **Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/ No)**

Yes

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

Yes

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.**
    - The Company has implemented a proactive safety management system to ensure a safe, healthy, and supportive work environment across its operations.
    - Regular safety audits are conducted to monitor hazardous material handling, PPE compliance, chemical safety, and maintenance of safety documentation.
    - Emergency preparedness measures include maintained fire safety equipment, clearly defined evacuation procedures, and trained emergency response teams.
    - Periodic health surveillance programmes and first-aid readiness initiatives are undertaken to support employee health and well-being.
    - Ergonomic assessments of workstations and infrastructure safeguards are implemented to minimise physical and occupational risks.
    - Strict housekeeping standards are maintained to ensure clean, organised, and hazard-free workplaces with adequate lighting and ventilation.
    - Third-party contractors and service providers are required to comply with established safety protocols through permit-to-work systems and mandatory PPE usage.
    - Through these initiatives, the Company continues to strengthen its safety culture, promote employee well-being, and ensure compliance with applicable health, safety, and environmental requirements.

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

Particulars	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	0	0	-
Health and Safety	0	0	-	3	0	-

14. **Assessment for the year:**

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

15. **Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/ concerns arising from assessments of health and safety practices and working conditions.**
    Not Applicable

Leadership Indicators

1. **Does the entity extend any life insurance or any compensatory package in the event of death of**

   (A) Employees (Y/N)
   Yes

   (B) Workers (Y/N)
   Yes

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

   The Company promotes responsible business conduct across its value chain through supplier onboarding processes, contractual obligations, vendor due diligence, and adherence to applicable laws and regulations. Suppliers and business partners are expected to comply with statutory requirements, including labour, tax, social security, and other regulatory obligations. The Company also undertakes periodic engagement and review mechanisms to encourage compliance and responsible business practices across the value chain.

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

Particular	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 programmes to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No/ NA)**
   Yes

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

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

   Note: Assessment considerations are embedded within supplier selection and engagement processes; no separate quantitative assessment was undertaken during the reporting period

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.**
   No significant risks or concerns relating to health and safety practices or working conditions of value chain partners were identified during the reporting period. The Company continues to engage with suppliers and business partners to promote compliance with applicable legal requirements, occupational health and safety standards, and responsible business practices across the value chain.

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

(This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders, including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also be responsive to stakeholder concerns and feedback.)

Essential Indicators

1. **Describe the processes for identifying key stakeholder groups of the entity.**

   The Company follows a structured approach to identify its key stakeholder groups based on factors such as the frequency of engagement, relevance to business operations, contribution towards long-term business sustainability, industry significance, and the extent of their impact on the organisation. This process enables the Company to understand stakeholder expectations, strengthen engagement mechanisms, and promote transparency and accountability across its operations.

   Based on this assessment, the Company has identified the following key stakeholder groups:

   1. Shareholders and Investors
   2. Customers
   3. Employees
   4. Management
   5. Suppliers and Business Partners

6. Government and Regulatory Authorities
7. Banks and Financial Institutions
8. Local Communities

Through continuous engagement with these stakeholders, the Company aims to foster open communication, collaborative relationships, and responsible business practices, thereby contributing to sustainable growth and long-term value creation.

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

Stakeholder Group	**Whether identified as Vulnerable & Marginalised Group**	**Channels of communication** (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	**Frequency of engagement** (Annually, Half-yearly, Quarterly, others- Please specify)	**Purpose and scope of engagement including key topics and concerns raised during such engagement**
Shareholders	No	Email, Website, Letters, meeting and Telephone	Quarterly and on-demand	To provide updates on Company performance, discuss strategies, address concerns and promote transparency, ensuring their involvement and alignment with the Company's direction.
Customers	No	Email, Website, Letters, meeting and Telephone	Ongoing	The significance for customers lies in the assurance of receiving products and services of high quality, competitive pricing and timely delivery. Additionally, effective communication ensures their needs are understood and met efficiently.
Employees	No	Email, Website, Letters, meeting, Notice Board, internal chat platform Intranet and Telephone	Ongoing	The scope of engagement with employees includes fostering a positive work environment, ensuring job security, prioritising health and safety, providing training opportunities, offering clear career paths and recognising and rewarding their contributions.
Management	No	Email, Website, Letters, meeting and Telephone	Ongoing	The scope of engagement with management encompasses driving growth in sales and profitability, enhancing the efficiency and effectiveness of operations and achieving greater profitability, return on investment and market value growth for the organisation.
Suppliers	No	Email, Website, Letters, meeting and Telephone	Ongoing	The purpose of engagement with suppliers includes discussing payment terms, expanding the scope and volume of purchases, establishing longterm contractual arrangements and exchanging information on future requirements to foster a strong and mutually beneficial partnership.
Government & Regulators	No	Email, Website, Letters, meeting and Telephone	Ongoing	Engagement with the Government and regulators is to ensure timely submission of required information and documentation in adherence to the timelines specified under respective regulations. This helps maintain compliance and transparency, fostering a positive relationship with regulatory and Government authorities.

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Banks, Lenders	No	Email, Website, Letters, meeting and Telephone	Ongoing	The importance of communicating with banks and lenders lies in addressing funding requirements and showcasing good financial performance. This transparent communication fosters a strong relationship and instils confidence in the organisation's ability to meet its financial obligations effectively.
Community	No	Email, Website, Letters, meeting and Telephone	As per regulatory time frame	The importance of communicating with the community for environmental protection, ethical behaviour, fostering business growth and contributing taxes that aid in building infrastructure to support community services, activities and institutions. This collaboration ensures a sustainable and mutually beneficial relationship between the organisation and the broader community.

Leadership Indicators

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

   The Company engages with stakeholders through customer interactions, employee engagement, investor communications, supplier discussions, grievance mechanisms, and community initiatives. Key feedback and concerns are reviewed by the management and shared with the Board, wherever applicable.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No).**

   Yes

   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.

   Feedback received from employees, customers, investors, suppliers, and communities is considered while developing sustainability initiatives, employee welfare programs, environmental management practices, and community development activities.

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

   The Company supports community development through initiatives focused on education, healthcare, skill development, employee volunteering, and community welfare, contributing to inclusive and sustainable growth.

PRINCIPLE 5 BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS.

(This principle focuses on the importance of human rights. Companies should respect and promote human rights, including the rights to freedom of expression, association, and privacy. They should also prevent and address human rights violations in their operations and value chains.)

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**

Benefits	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (B)	% (D/C)
Employees						
Permanent	811	811	100%	693	693	100%
Other than permanent	150	150	100%	174	174	100%
Total Employees	**961**	**961**	**100%**	**867**	**867**	**100%**
Workers						
Permanent	1,713	1713	100%	1,271	1,271	100%
Other than permanent	1,955	1955	100%	1,713	1,713	100%
Total Workers	**3,668**	**3,668**	**100%**	**2,984**	**2,984**	**100%**

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	609	43	7.06%	566	92.94%	519	10	1.93%	509	98.07%
Female	202	16	7.92%	186	92.08%	174	7	4.02%	167	95.98%
Total	**811**	**59**	**7.27%**	**752**	**92.73%**	**693**	**17**	**2.45%**	**676**	**97.55%**
Other than Permanent										
Male	82	9	10.98%	73	89.02%	93	11	11.83%	82	88.17%
Female	68	8	11.76%	60	88.24%	81	7	8.64%	74	91.36%
Total	**150**	**17**	**11.33%**	**133**	**88.67%**	**174**	**18**	**10.34%**	**156**	**89.66%**
Workers										
Permanent										
Male	1,012	820	81.03%	192	18.97%	802	348	43.39%	454	56.61%
Female	701	642	91.58%	59	8.42%	469	328	69.94%	141	30.06%
Total	**1713**	**1462**	**85.35%**	**251**	**14.65%**	**1,271**	**676**	**53.19%**	**595**	**46.81%**
Other than Permanent										
Male	1,197	999	83.46%	198	16.54%	1,110	1,063	95.77%	47	4.23%
Female	758	693	91.42%	65	8.58%	603	593	98.34%	10	1.66%
Total	**1955**	**1692**	**86.55%**	**263**	**13.45%**	**1,713**	**1,656**	**96.67%**	**57**	**3.33%**

3. **Details of remuneration/salary/wages**

a. **Median remuneration / wages:**

Particular	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	3	1,23,00,000	1	1,80,00,000
Key Managerial Personnel	3	1,23,00,000	2	1,01,38,987
Employees other than BOD and KMP	606	4,87,521	200	3,95,618
Workers	1,012	2,83,047	701	2,51,426

Note:

i. *The remuneration of the Board of Directors (BOD) includes the remuneration paid to Executive Directors but excludes commission and/or sitting fees paid to directors. Non-Executive and Independent Directors are excluded, as they do not receive any remuneration; therefore, they have been excluded from the count.*

ii. *Key Managerial Personnel (KMP) includes Executive Directors.*

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

Particulars	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	23.03%	24.79%

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

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

The Company has established internal mechanisms to address and resolve grievances related to human rights issues in a fair, transparent, and timely manner. The Works Committee plays a significant role in safeguarding the interests of internal stakeholders and facilitating the resolution of workplace-related concerns, including matters associated with employee welfare and human rights.

In addition, the Company has constituted a dedicated Grievance Committee to address employee concerns effectively and ensure appropriate corrective actions wherever required. These mechanisms reflect the Company's commitment to maintaining a respectful, inclusive, and responsive work environment aligned with responsible business and human rights principles.

The Works Committee plays a key role in safeguarding employee interests and addressing workplace-related concerns.

In addition, a dedicated Grievance Committee is in place to receive, review, and resolve employee grievances effectively.

These mechanisms support a transparent, inclusive, and respectful workplace environment across the organisation.

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

Particulars	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour / Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

Particulars	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0%	0%
Complaints on POSH upheld	0	0

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

   The Company has implemented mechanisms in line with the Prevention of Sexual Harassment (POSH) Act, 2013, to address cases related to discrimination, harassment, and inappropriate workplace behaviour. A formal grievance redressal framework has been established to enable employees and workers to report concerns in a confidential, fair, and secure manner.

   The Company is committed to maintaining a safe, respectful, and inclusive workplace and ensures that complainants are protected against any form of retaliation, victimisation, or adverse consequences arising from the reporting of such incidents. These measures reinforce the Company's commitment towards upholding dignity, fairness, equal opportunity, and a zero-tolerance approach towards workplace misconduct.

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

   Yes

10. **Assessments for the year:**

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

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

    There were no cases where corrective action was required to be taken.

Leadership Indicators

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

   No human rights grievances or complaints requiring modification of business processes were reported during the reporting period. The Company continues to promote ethical conduct, equal opportunity, non-discrimination, and a respectful workplace through its policies and practices.

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

   Human rights considerations are embedded in the Company's policies, employee practices, Code of Conduct, and supplier engagement processes. The Company promotes fair treatment, equal opportunity, non-discrimination, prevention of child labour, forced labour, and workplace harassment across its operations.

3. **Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016? (Yes/No)**

   No

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

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

   Note: The Company communicates its expectations on ethical conduct, human rights, fair labour practices, and regulatory compliance to its suppliers and business partners through established policies, supplier engagement, and responsible sourcing practices.

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

   No significant human rights risks or concerns were identified during the reporting period. The Company continues to strengthen awareness, compliance, and responsible business practices across its operations and value chain.

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

(This principle emphasises the importance of environmental stewardship. Companies should minimise their impact on the environment, conserve natural resources, and promote environmental sustainability. They should also take steps to restore and rehabilitate degraded ecosystems.)

Essential Indicators

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

Parameter	FY 2025-26 (in Giga Joules)	FY 2024-25 (in Giga Joules)
From renewable sources		
Total electricity consumption (A)	9,671.52	4,546.90
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	9,671.52	4,546.90
From non-renewable sources		
Total electricity consumption (D)	31,200.24	28,734.56
Total fuel consumption (E)	8,195.19	7,390.19
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	39,395.43	36,124.75
Total energy consumed (A+B+C+D+E+F)	49,066.95	40,671.65
Energy intensity per rupee of turnover [Total energy consumed (in GJ) / Revenue from operations (in rupees)]	0.0000023060	0.0000021234
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total energy consumed (in GJ)/ Revenue from operations in rupees adjusted for PPP]	0.0000469035	0.0000438685
Energy intensity (optional) – [Total energy consumed (in GJ) / Total Employee and Workers]	10.60	10.56
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?		Yes
If yes, name of the external agency.	Vinay & Keshava LLP	

Note:

i. *Electricity consumption has been calculated using spend-based method for locations where actual consumption was not readily available.*

ii. *The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India which is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.*

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? (Yes/No)**

   No

   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.

   Not Applicable

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	35,588.86	34,078.24
(iii) Third party water	41,088.79	43,999.11
(iv) Seawater / desalinated water	0	0
(v) Others – <Rainwater>	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	76,677.65	78,077.35
Total volume of water consumption (in kilolitres)	59,558.60	78,077.35
Water intensity per rupee of turnover [Total water consumption (in KL) / Revenue from operations (in rupees)]	0.0000027990	0.0000040762
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total water consumption (in KL) / Revenue from operations in rupees adjusted for PPP]	0.0000569326	0.0000842144
Water intensity (optional) – [Total water consumption (in KL) / Total Employee and Workers]	12.87	20.27
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No)		**Yes**
If yes, name of the external agency.	**Vinay & Keshava LLP**	

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		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iii) To Seawater		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(v) Others		
No treatment	17,119.05	-
With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	17,119.05	0
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		Yes
If yes, name of the external agency.	Vinay & Keshava LLP	

Note:

i) All major operations are carried out on a Zero Liquid Discharge basis.

ii) In the previous reporting period, domestic water consumption was equated to total water withdrawal. For the current reporting period, water discharge is estimated as 80% of withdrawal basis CGWA water requirement guidelines. To that extent, the previous year's numbers are not comparable

5. Has the entity implemented a mechanism for Zero Liquid Discharge?

Yes

If yes, provide details of its coverage and implementation.

Kaynes Technology India Limited has adopted a comprehensive Zero Liquid Discharge (ZLD) strategy across all major operational sites, aligned with its EHS policy. The approach is built on three key pillars:

- Water Use Efficiency Advanced water-saving technologies and process optimisation reduce overall consumption.
- Cascaded Water Use Water from processes like cooling is reused for secondary purposes (e.g., floor cleaning, dust suppression) before treatment.
- Recycling & Reuse Treated wastewater is recycled for landscaping and toilet flushing, reducing dependence on freshwater sources.
- ZLD implementation is supported by a centralised IIoT system for real-time monitoring and plant optimisation. The initiative has led to reduced freshwater intake, elimination of untreated discharge, and enhanced regulatory compliance.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	Mg/Nm^3	614	131.07
SOx	Mg/Nm^3	501	18.46
Particulate matter (PM)	Mg/Nm^3	1404	37.79
Persistent organic pollutants (POP)			-
Volatile organic compounds (VOC)			-
Hazardous air pollutants (HAP)			-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			Yes
If yes, name of the external agency.	ITLCH LABS PRIVATE LIMITED		

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	826.42	527.75
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	6,153.38	5,802.78
Total Scope 1 and Scope 2 emissions per rupee of turnover [Total Scope 1 and Scope 2 GHG emissions (in $MTCO_2e$) / Revenue from operations (in rupees)]		0.0000003280	0.0000003305
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 (in $MTCO_2e$) / Revenue from operations in rupees adjusted for PPP]		0.0000066721	0.0000068281
Total Scope 1 and Scope 2 emission intensity / (Total Employee and Workers)		1.51	1.64
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		Yes	
If yes, name of the external agency.	Vinay & Keshava LLP		

Note:

i. *The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India which is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.*

ii. *Source of emission factors used - EPA's GHG Emission Factors Hub, CEA's CDM - CO_2 Baseline Database User Guide Version 21 has been used for the purpose of GHG Emissions calculations.*

8. Does the entity have any project related to reducing Green House Gas emission? (Yes/ No)

Yes

If Yes, then provide details.

Kaynes Technology India Limited has implemented a structured four-pillar strategy to reduce both direct and indirect GHG emissions:

Green Energy Sourcing: In-house solar power plants supply renewable energy, supplemented by green energy procurement. Plans are in place to further increase the green energy share.

Energy Consumption Reduction: Regular energy audits, energy-efficient infrastructure, and continuous optimisation help minimise energy use.

Alternative Energy Adoption: Transition to cleaner fuels like CNG and increased use of electric/CNG vehicles are reducing fossil fuel dependence.

Value Chain Engagement: Suppliers are trained and guided on emission reduction, with sustainability clauses included in agreements.

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)	42.59	78.07
E-waste (B)	13.90	12.32
Bio-medical waste (C)	0.23	0.94
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	8.60	3.07
Other Non-hazardous waste generated (H). **Please specify, if any.** (Break-up by composition i.e. by materials relevant to the sector)	279.90	208.38
Total (A + B + C + D + E + F + G + H)	**345.23**	**302.78**
Waste intensity per rupee of turnover [Total waste generated (in MT) / Revenue from operations (in rupees)]	0.0000000162	0.0000000158
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) Total waste generated (in MT) / Revenue from operations in rupees adjusted for PPP	0.00000033	0.0000003266
Waste intensity (optional) – [Total waste generated (in MT) / Total Employee and Workers]	0.07	0.08

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste	FY 2025-26	FY 2024-25
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	13.90	12.32
Total	**13.90**	**12.32**

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	FY 2025-26	FY 2024-25
(i) Incineration	0.23	0
(ii) Landfilling	0	0
(iii) Other disposal operations	331.10	290.46
Total	**331.33**	**290.46**
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		Yes
If yes, name of the external agency.	Vinay & Keshava LLP	

Note:

For locations where actual waste generation is not monitored, we have calculated waste generated based on a National Building Code of India (NBC) assumption for General waste- Commercial refuse at a rate of 0.2 kg of waste per employee per working day (302 days)

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

- The Company follows a structured waste management approach focused on environmental responsibility, resource efficiency, and regulatory compliance.
- Waste generated across operations is segregated at the source into recyclable, non-recyclable, hazardous, and non-hazardous categories to ensure appropriate handling and disposal.
- The Company adopts the principles of Reduce, Reuse, and Recycle (3R) to minimise waste generation, promote material recovery, and maximise recycling opportunities.
- Hazardous and non-recyclable waste is disposed of through authorised recyclers and certified waste management agencies in compliance with applicable environmental regulations.
- Regular employee awareness and training programmes are conducted on waste segregation, handling, storage, and safe disposal practices.
- Continuous monitoring and periodic reviews are undertaken to improve waste management efficiency and environmental performance.
- The Company is committed to reducing the use of hazardous and toxic chemicals through material substitution and process optimisation initiatives.
- Efforts are made to replace hazardous substances with safer and environmentally preferable alternatives wherever feasible.
- Supplier engagement practices encourage the sourcing of compliant and safer raw materials and chemicals.
- Inventory control mechanisms are maintained to prevent excess procurement, minimise wastage, and reduce associated environmental and safety risks.
- Dedicated and properly labelled storage areas are maintained for hazardous waste to ensure safe handling and containment.
- Hazardous waste is managed and disposed of only through authorised and certified disposal facilities in accordance with statutory requirements.
- Detailed documentation and record-keeping systems are maintained to ensure traceability, monitoring, and regulatory compliance.
- Emergency preparedness measures, including spill management infrastructure, mock drills, and employee training programmes, are implemented to effectively manage hazardous incidents and strengthen workplace safety.

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:**

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Y/N)	If no, the reasons thereof and corrective action taken, if any.
The entity does not have any operations located in ecologically sensitive or protected areas as defined by applicable environmental regulations.				

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
No projects requiring environmental impact assessments were undertaken by the entity during the current financial year, as per applicable laws.					

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/NA).**

Yes

If not, provide details of all such non-compliances, in the following format:

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
There have no instances of non-compliance with applicable laws, regulations or guidelines during the reporting period.			

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**

The Company does not operate any manufacturing facility or office located in a water-stressed area as identified by applicable regulatory or recognised assessment frameworks.

(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)	Not Applicable	
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment		
With treatment – please specify level of treatment		
(ii) To Groundwater		
No treatment		
With treatment – please specify level of treatment		
(iii) To Seawater		
No treatment		
With treatment – please specify level of treatment		
(iv) Sent to third-parties		
No treatment		
With treatment – please specify level of treatment		
(v) Others		
No treatment		
With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		
Note: Indicate if any independent assessment/ evaluation/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 CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)		-	-
Total Scope 3 emissions per rupee of turnover			
[Total Scope 3 emissions (in $MTCo_2e$) / Revenue from operations (in rupees)]		-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?		NO	
If yes, name of the external agency.		-	

Note: The Company is in the process of assessing and quantifying its Scope 3 greenhouse gas emissions across relevant value chain categories.

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

The Company does not have operations located within or adjacent to ecologically sensitive areas, protected areas, national parks, wildlife sanctuaries, biosphere reserves, or other notified biodiversity-rich regions. Accordingly, no significant direct or indirect impacts on biodiversity were identified during the reporting period.

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

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
NA			

5. **Does the entity have a business continuity and disaster management plan? (Yes/No)**
Yes

Give details in 100 words/ web link.

Yes, the Company has established a comprehensive Business Continuity and Disaster Management Plan to ensure operational resilience and safeguard stakeholder interests during unforeseen disruptions.

- The Company's risk management framework proactively identifies, assesses, and mitigates material business risks, including operational and emergency-related disruptions.
- A dedicated committee oversees the implementation and monitoring of business continuity and disaster management measures, supported by robust internal control systems and real-time operational monitoring mechanisms.
- Regular employee training programmes are conducted on emergency preparedness, crisis response, workplace safety, and disaster management protocols to strengthen organisational readiness.
- The Company's multi-location manufacturing presence enhances operational continuity by enabling flexibility, quick recovery, and minimal downtime during disruptions.
- The structured and proactive approach adopted by the Company supports uninterrupted operations, strengthens stakeholder confidence, and ensures compliance with applicable regulatory and industry requirements.

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.**
   No significant adverse environmental impacts arising from the value chain were identified during the reporting period. The Company promotes responsible sourcing practices and engages with suppliers to encourage compliance with applicable environmental regulations and sustainability requirements.

7. **Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**
   0

8. **How many Green Credits have been generated or procured:**
   a. **By the listed entity**
   The Company has not generated or procured Green Credits during the reporting period. However, it continues to focus on environmental sustainability through energy efficiency, responsible resource management, and waste reduction initiatives.

   b. **By the top ten (in terms of value of purchases and sales, respectively) value chain partners**
   Information regarding Green Credits generated or procured by value chain partners is currently not available to the Company. The Company continues to engage with its value chain partners on sustainability-related matters and responsible business practices.

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

(This principle highlights the importance of responsible advocacy. Companies should engage in policy advocacy in a responsible and transparent manner, and avoid engaging in activities that could undermine the public interest or the democratic process.)

Essential Indicators

1. a. **Number of affiliations with trade and industry chambers/ associations.**
   10

   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.**

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/ International)
1.	ELCINA	National
2.	Global Electronics Association	International
3.	Indo-German Chamber of Commerce	National
4.	MAIT (Manufacturer Association of Information Technology)	National
5.	India Electronics and Semiconductor Association (IESA)	National
6.	CII Mysuru under Southern Region	State
7.	TIE Mysuru Chapter	State
8.	Lahari Mysuru ESDM Cluster	State
9.	Industry Model Town	State
10.	Parwano Industry Association (PIA)	State
11.	ESD Association	International
12.	Quality Circle Forum of India	National

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

Name of authority	Brief of the case	Corrective action taken
No adverse orders relating to anti-competitive conduct were received during the reporting period. The Company remains committed to ethical business practices, fair competition, and regulatory compliance.		

Leadership Indicators

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

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/ No)	Frequency of Review by Board (Annually/ Half Yearly/ Quarterly/ Others- Please specify)	Web Link, if available
1.	ERSO Regulations for India Advanced Electronics Test Facility under ESDM Cluster. Common Facility Centre concept was brought in Mysuru for Electronics Systems Design Manufacturing companies (ESDM) located in Mysuru for quicker reliability tests and time to market. This was mooted along with IESA by Kaynes Technology and now is a model Reliability Lab named LAHIRI with funds from Central Govt, State Govt contributing majorly in association with EMS & Electronic design companies of Mysuru.	Under Leadership of IESA & Kaynes through E&Y	Yes	NA	http://www.lahiriaetf.com

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development.

(This principle emphasises the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalised groups. They should also contribute to the development of local communities and support social and economic empowerment.)

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
There were no Social Impact Assessments (SIA) of projects undertaken by the entity in the current financial year.					

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

Sr. 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 ₹)
No Rehabilitation and Resettlement (R&R) projects have been undertaken by the organisation.						

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

The Company has established mechanisms to receive, address, and resolve grievances raised by community members and other stakeholders in a transparent and accountable manner.

- A Whistle Blower Policy has been implemented to provide a formal framework for reporting concerns, complaints, or unethical practices.
- The policy includes designated reporting channels and contact details to facilitate timely communication and grievance redressal.

- All grievances received are reviewed and addressed appropriately in accordance with the Company's established procedures and ethical standards.
- The Whistle Blower Policy is publicly available on the Company's website to ensure transparency, accessibility, and stakeholder awareness.
- Through these mechanisms, the Company aims to foster trust, accountability, and responsible stakeholder engagement across its operations.

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

Particular	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	12.10%	7.45%
Directly from within India	44.23%	43.80%

Note: The above disclosures are aligned with SEBI Master Circular.

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

Particular	FY 2025-26	FY 2024-25
Rural	2%	1%
Semi-urban	14%	18%
Urban	67%	62%
Metropolitan	18%	18%

Note: The categorization is based on the RBI classification system. The disclosure covers employees and workers of the Company employed at locations within India.

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
No significant negative social impacts were identified during the reporting period. The Company continues to undertake community development initiatives focused on education, healthcare, skill development, employee volunteering, and social welfare to create positive social impact.	

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

Sr. No.	State	Aspirational District	Amount spent (In ₹)
No CSR projects were undertaken in Aspirational Districts during the reporting period. However, the Company continues to implement CSR initiatives focused on community development, education, healthcare, and social welfare in its areas of operation.			

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

No

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

Currently, the Company does not have a dedicated procurement policy for sourcing from marginalized or vulnerable groups. However, the Company remains committed to promoting fair and inclusive business practices across its value chain.

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

0%

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

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
No intellectual property owned or acquired by the Company is based on traditional knowledge.				

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
No cases relating to intellectual property disputes involving traditional knowledge were reported during the reporting period.		

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

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
The Company's CSR initiatives focus on supporting local communities through education, healthcare, skill development, employee volunteering, and social welfare programmes, contributing to inclusive and sustainable development.			

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

(This principle highlights the importance of responsible consumer engagement. Companies should provide safe, high-quality products and services, and ensure that they are marketed and sold ethically and responsibly. They should also be transparent about their products and services, and provide consumers with the information they need to make informed choices.)

Essential Indicators

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

   The Company has established a structured mechanism to receive, address, and respond to customer complaints and feedback in a timely and effective manner.

   - The Quality Department is responsible for managing customer complaints through multiple communication channels, including email and telephonic interactions.
   - The Company follows a defined customer complaint handling procedure with specified response timelines to ensure prompt resolution and customer satisfaction.
   - For complaint investigation and corrective action, the Company adopts the structured 8D (Eight Disciplines) problem-solving methodology in accordance with internal procedure QP QAM 08.
   - The complaint resolution process includes:
     1. Initial response to the customer within 24 hours.
     2. Implementation of containment actions within 24 hours.
     3. Customer concern communication and awareness display at the shop floor within 24 hours.
     4. Submission of a 3D report to the customer within 3 days.
     5. Submission of a 5D report including Fishbone Analysis, Why-Why Analysis, and corrective action plan within 7 days.
     6. Submission of the final 8D report after implementation and verification of corrective actions.
   - Through this systematic approach, the Company aims to strengthen product quality, enhance customer satisfaction, and ensure continuous improvement across operations.

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

Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product	-
Safe and responsible usage	-
Recycling and/or safe disposal	Information related to recycling & safe disposal is applicable to waste generated from operational activities. The Company ensures that 100% of scrap sales returns are responsibly channelled to authorised scrap dealers and recyclers in compliance with applicable EPR & environmental regulations.

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

Particular	FY 2025-26		Remark	FY 2024-25		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	0	0	-	0	0	-

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

Particular	Number	Reason for recall
Voluntary recalls	0	Not Applicable
Forced recalls	0	Not Applicable

5. **Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No)**

   Yes

   If available, provide a web link of the policy

   Yes, the Company has established a comprehensive Information Technology (IT) Policy supported by Standard Operating Procedures (SOPs) to address cyber security, data privacy, system access controls, authorisation protocols, and reporting mechanisms. These policies and procedures are designed to strengthen information security governance and mitigate cyber security and data privacy risks.

   The policy details are available on the Company's website: https://www.kaynestechnology.co.in/investors.html

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

   No corrective actions were required during the reporting period as no significant incidents relating to advertising practices, customer data privacy, cyber security, product recalls, or product/service safety were reported. The Company continues to maintain robust controls and compliance mechanisms in these areas.

7. **Provide the following information relating to data breaches**

   a. **Number of instances of data breaches along-with impact**

      0

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

      0%

   c. **Impact, if any, of the data breaches**

      Not Applicable

   Note: There were no data breaches during the year.

Leadership Indicator

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

   Product and service information is available through the Company's official website, customer engagement channels, technical documentation, product specifications, sales and marketing communications, and direct interactions with customers. https://www.kaynestechnology.co.in

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

   The Company provides relevant product specifications, technical documentation, operating guidelines, and customer support to enable safe and responsible use of its products and services. Customer engagement and technical assistance are also provided, wherever required.

3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**
   The Company maintains regular communication with customers through designated relationship managers, customer support channels, and business communication platforms to provide timely updates regarding any significant changes that may impact product delivery or service continuity.

4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/NA)**
   NA

   a. **If yes, provide details in brief.**

      The Company complies with all applicable product information and labeling requirements prescribed under relevant laws, industry standards, and customer specifications. Product-related information is communicated through technical documentation, product specifications, and customer engagement channels, as applicable.

   b. **Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/ services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**
      No

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN KAYNES TECHNOLOGY INDIA LIMITED'S BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

To the Board of Directors of Kaynes Technology India Limited,

1. We have undertaken to perform reasonable assurance engagement, for Kaynes Technology India Limited (the "Company" or "Kaynes") vide our engagement letter dated April 14, 2026 in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information" or "BRSR Core indicators") in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Business Responsibility and Sustainability Report (the "BRSR" or the "Report") of the Company for the year ended March 31st, 2026.

   This engagement was conducted by our multidisciplinary team including assurance practitioners, environmental engineers and specialists.

2. **Identified Sustainability Information**

   Our scope of reasonable assurance consists of the BRSR Core indicators listed in the Appendix I to our report. The reporting boundary of the Report is as disclosed in Question 13 of Section A: General Disclosures of the BRSR with exceptions disclosed by way of note under respective questions of the BRSR, where applicable.

   Our reasonable assurance engagement was with respect to the year ended March 31st, 2026 information only and we have not performed any procedures with respect to earlier periods, and any elements thereto, and, therefore, do not express any opinion thereon.

3. **Criteria**

   The criteria used by the Company to prepare the Identified Sustainability Information is the "BRSR Core", which is a subset of the BRSR, consisting of a set of Key Performance Indicators ("KPIs")/ metrics under nine Environmental, Social and Governance ("ESG") attributes, as per the format of BRSR Core specified in Annexure 17A, read with the format of BRSR and the Guidance Note given in Annexure 16 and 17, respectively, the Securities and Exchange Board of India (SEBI) Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 , and the 'Industry Standards on Reporting of BRSR Core' issued by SEBI vide circular SEBI/HO/CFD-POD1/P/CIR/2024/177 dated December 20, 2024 (collectively referred to as the "SEBI Circulars").

4. **Management's Responsibility**

   The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information including the reporting boundary of the Report, disclosing environmental information basis operational control approach, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the Report and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

   The Management and the Board of Directors of the Company are also responsible for overseeing the Company's compliance with the requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Circulars in relation to the BRSR Core.

5. **Inherent limitations**

   The absence of a significant body of established practice on which to draw to evaluate and measure non- financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between companies.

6. **Our Independence and Quality Control**

   We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and the SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

   We apply Standard on Quality Control (the "SQC") 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

7. **Our Responsibility**

   Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information listed in Appendix I based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 "Assurance Engagements on Greenhouse Gas Statements" (together the "Standards"), both issued by the Sustainability Reporting Standards Board (the "SRSB") of the ICAI.

These Standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information listed in Appendix I and included in the Report are prepared, in all material respects, in accordance with the Criteria.

As part of reasonable assurance engagement in accordance with the Standards, we exercise professional judgment and maintain professional skepticism throughout the engagement.

8. Reasonable Assurance

A reasonable assurance engagement involves identifying and assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures.
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information.
- Made inquiries of Company's management, including engineering team, quality team, finance team, human resource team amongst others and those with the responsibility for preparation of the Report.
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at other locations/offices on a sample basis under the reporting boundary. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information.
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures.
- Where applicable, for the Identified Sustainability Information in the BRSR, we have relied on the information in the audited standalone financial statements of the Company for the year ended March 31st, 2026 and the underlying trial balance.
- Evaluated the reasonableness and appropriateness of significant estimates and judgements made by the management in the preparation of the Identified Sustainability Information.
- Tested the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis; and
- Tested the consolidation working of the corporate office and other locations/offices on a sample basis under the reporting boundary for ensuring the completeness of data being reported.
- Obtained management representations as required.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

9. Exclusions

Our assurance scope excludes the following and therefore we do not express an opinion on:

- Operations of the Company other than the Identified Sustainability Information in Appendix I;
- Aspects of the Report and the data/information (qualitative or quantitative) included in the BRSR other than the Identified Sustainability Information; and Data and information outside the defined reporting period i.e., April 1, 2025 – March 31, 2026; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

10. Other information

The Company's management is responsible for the other information. The other information comprises the information included within the BRSR other than Identified Sustainability Information and our independent assurance report dated 07 August, 2026 thereon.

Our opinion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon.

In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

11. Opinion

Based on the procedures we have performed and the evidence we have obtained, the BRSR Core indicators for the year ended March 31st, 2026 listed in Appendix I are prepared in all material respects, in accordance with the Criteria specified in the "Criteria" section of our report.

12. Restriction on use

Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities.

Accordingly, we accept no liability to anyone, other than the Company. Our Reasonable Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For Vinay and Keshava LLP
Chartered Accountants,
Firm Reg No.: 005586S/S-200008

CA Prasanna K S
Partner
Membership No: 232959
UDIN: 26232959KWDPEO4823

Place: Bengaluru
Date: 07 August, 2026

Encl: Appendix I

Appendix I

Identified Sustainability Information subject to Reasonable Assurance

Sr. No.	Principle and Indicator Reference	Attribute	Parameters (Key Performance Indicators)
1	Principle 6 – E7	Green-house gas (GHG) footprint	1. Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available) 2. Total Scope 2 emissions (Break-up of the GHG CO_2e into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available) 3. GHG Emission Intensity (Scope 1 + 2) a) Total Scope 1 and Scope 2 emissions (MT/Total Revenue from Operations) adjusted for PPP b) Total Scope 1 and Scope 2 emissions (MT/Total Output of Products or Services)
2	Principle 6 – E3 Principle 6 – E4	Water footprint	1. Total water consumption 2. Water consumption intensity a) Water Intensity per rupee of turnover adjusted for PPP b) Water Intensity in terms of physical output 3. Water Discharge by destination and levels of Treatment
3	Principle 6 – E1	Energy footprint	1. Total Energy Consumed (in Joules or multiples) 2. % of energy consumed from renewable sources 3. Energy intensity a) Energy Intensity per rupee of turnover adjusted for PPP b) Energy Intensity in terms of physical output
4	Principle 6 – E9	Embracing circularity-details related to waste management by the entity	1. Plastic waste (A) 2. E-waste (B) 3. Bio-medical waste (C) 4. Construction and demolition waste (D) 5. Battery waste (E) 6. Radioactive waste (F) 7. Other Hazardous waste. Please specify, if any. (G) 8. Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) 9. Total waste generated (A+B+C+D+E+F+G+H) 10. Waste intensity a) Waste Intensity per rupee of turnover adjusted for PPP b) Waste intensity in terms of physical output 11. Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations 12. For each category of waste generated, total waste disposed of by nature of disposal method
5	Principle 3 – E1(c) Principle 3 – E11	Enhancing employee wellbeing and Safety	1. Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company 2. Details of safety-related incidents for employees and workers (including contract workers e.g. workers in the company's construction sites) a) Number of Permanent Disabilities b) Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) c) No of fatalities

Sr. No.	Principle and Indicator Reference	Attribute	Parameters (Key Performance Indicators)
6	Principle 5 – E3(b) Principle 5 – E7	Enabling Gender Diversity in Business	1. Gross wages paid to females as a % of wages paid 2. Complaints on POSH a) Total Complaints on Sexual Harassment (POSH) reported b) Complaints on POSH as a % of female employees/workers c) Complaints on POSH upheld
7	Principle 8 – E4 Principle 8 – E5	Enabling Inclusive Development	1. Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/small producers and from within India 2. Job creation in smaller towns – wages paid to people employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost
8	Principle 9 – E7 Principle 1 – E8	Fairness in Engaging with Customers and Suppliers	1. Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events 2. Number of days of accounts payable (Accounts payable *365) / Cost of goods/services procured)
9	Principle 1 – E9	Open-ness of business	1. Concentration of purchases & sales done with trading houses, dealers, and related parties a) Purchases from trading houses as % of total purchases b) Number of trading houses where purchases are made from c) Purchases from top 10 trading houses as % of total purchases from trading houses d) Sales to dealers/distributors as % of total sales e) Number of dealers/distributors to whom sales are made f) Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors 2. Loans, advances & investments with related parties – Share of RPTs (as respective %age) in: a) Purchases b) Sales c) Loans & advances d) Investments