



Business Responsibility and Sustainability Report

SECTION A- GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the listed entity	L28997MH1995PLC085294
2	Name of the listed entity	R R Kabel Limited
3	Year of incorporation	1995
4	Registered office address	Ram Ratna House, Victoria Mill Compound (Utopia City), Pandurang Budhkar Marg, Worli, Mumbai 400 013, Maharashtra, India.
5	Corporate address	Alembic Business Park (West), Ground Floor, Bhailal Amin Marg, Gorwa, Vadodara 390 003, Gujarat, India.
6	E-mail	investorrelations.rkl@rrglobal.com
7	Telephone	+91 265 6830 800
8	Website	www.rrkabel.com
9	Financial year for which reporting is being done	FY 2025-26
10	Name of the Stock Exchange(s) where shares are listed	(a) National Stock Exchange of India Limited (NSE) (b) BSE Limited (BSE)
11	Paid-up Capital	INR 56,55,27,525
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. Anup Vaibhav C. Khanna, Company Secretary & Compliance Officer, Telephone No. 0265-6830800, Email Id: investorrelations.rkl@rrglobal.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The disclosures made in this report are on a standalone basis, i.e., only for R R Kabel Limited ("RR Kabel" or "the Company").
14	Name of assurance provider	ZADN & Associates LLP, Chartered Accountants.
15	Type of assurance obtained	Reasonable assurance on BRSR Core attributes. Refer the Independent Practitioners Reasonable Assurance Report for list of Identified Sustainability Information covered under the assurance.

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Wires & Cables	Manufacturing and selling of house wires, industrial wires, low and medium voltage power cables and special cables	90%
2	FMEG	Manufacturing and selling of consumer products such as Fans, lighting, switches switchgear and appliances	10%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Wires & Cables	27320	90%
2	FMEG	27104, 27400, 27503, 27501, 27502	10%

III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	5	23	28
International	0	1	1

III-19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	PAN India
International (No. of Countries)	49

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

In FY 2025–26, exports contributed 26.2% of the Company's total revenue and supplied products to over 49 countries worldwide. Our focus remains on delivering high-quality products, expanding our footprint across geographies, and enhancing customer service in global markets.

c. A brief on types of customers

RR Kabel serves a diverse base of customers across both B2B and B2C segments. In the wires and cables business, the Company supplies OEMs, utilities, engineering procurement and construction (EPC) contractors, infrastructure developers, institutional buyers, defence establishments, and international distribution partners. In the FMEG segment, products are sold to end consumers through a network of dealers, distributors, retailers, and direct consumer channels, including RR Kabel's Experience Centers.

The Company caters to residential, commercial, industrial, power and utilities, oil and gas, defence, renewable energy, railways, and infrastructure sectors. As a leading exporter, the Company also serves regulated global markets across the Middle East, Africa, Europe, and the Americas, supported by an expanding portfolio of international product approvals and certifications.

IV. Employees

IV-20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

S. No.	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
Employees						
1	Permanent (D)	1829	1707	93.33%	122	6.67%
2	Other than Permanent (E)	669	653	97.61%	16	2.39%
3	Total employees (D + E)	2498	2360	94.48%	138	5.52%
Workers						
1	Permanent (F)	2211	2116	95.70%	95	4.30%
2	Other than Permanent (G)	3051	2813	92.20%	238	7.80%
3	Total Workers (F + G)	5262	4929	93.67%	333	6.33%

b. Differently abled Employees and workers:

No	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
Differently Abled Employees						
1	Permanent (D)	2	2	100.00%	0	0.00%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	Total differently abled employees (D + E)	2	2	100.00%	0	0.00%



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No	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
Differently Abled Workers						
1	Permanent (F)	6	6	100.00%	0	0.00%
2	Other than Permanent (G)	0	0	0.00%	0	0.00%
3	Total Workers (F + G)	6	6	100.00%	0	0.00%

IV-21. Participation/Inclusion/Representation of women

	Total(A)	No. and percentage of Females	
		No(B)	%(B/A)
Board of Directors	7	1	14.29%
Key Management Personnel	2	0	0.00%

As Managing Director is already considered in the Board of Directors, to avoid duplication, his details have not been included in the Key Managerial Personnel.

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	23.61%	15.45%	23.07%	23.31%	24.43%	23.38%	20.32%	30.91%	21.04%
Permanent Workers	4.36%	5.21%	4.40%	4.05%	3.09%	4.00%	4.01%	0.00%	3.77%

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ subsidiary/ associate/ joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	RR Imperial Electricals Limited	Joint Venture	35%	No

VI. CSR Details

VI-24. Provide the following CSR details

- Whether CSR is applicable as per section 135 of Companies Act, 2013 - Yes
- Turnover (in INR) - 97,22,35,85,629
- Net worth (in INR) - 25,62,21,14,001

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, Communities while interacting during the community engagement programmes, can report their grievances	0	0	-	0	0	-
Investors (other than shareholders)	Yes https://www.rrkabel.com/investor-contact/	0	0	-	4	0	-
Shareholders	Yes, as per SEBI Regulations	0	0	-	2	0	-
Employees and workers	Yes, Concerns and suggestions received through various formal and informal modes. Grievance Redressal Policy (internal HR Portal) Whistle-Blower-Policy https://www.rrkabel.com/policies/	0	0	-	0	0	-
Customers*	Yes, Concerns and suggestions received on social media, consumer email id and Website https://www.rrkabel.com/head-office/	102	4	-	121	2	-
Value Chain partners	Yes https://www.rrkabel.com/rr-connect/	0	0	-	0	0	-
Other (please specify)	-	-	-	-	-	-	-

*Customer complaints are mentioned for Wire & Cable Division. For FMEG & Wiring Devices and Switch Gear Division most of the complaints are product performance-related queries.

VII-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



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S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	GHG emissions & climate change	Risk & Opportunity	Increasing regulatory scrutiny, customer expectations, and the physical and transition risks of climate change make this a high-priority material issue.	The Company has invested in renewable energy capacity (48% renewable energy share at Waghodia in FY 2025–26, up from 29% in FY 2024–25), installed PNG-based furnaces for lower-carbon operations, and is pursuing Science-Based Targets (SBTi). A Physical and Transition Climate Risk Assessment was completed for three manufacturing facilities during the year. CDP Climate Change disclosure received a 'C' rating in the reporting year.	Proactive decarbonisation reduces exposure to future carbon pricing mechanisms, supports access to green financing, and aligns with international procurement requirements such as CBAM.
2	Energy Use & Efficiency	Opportunity	Energy constitutes a significant cost element. Efficiency improvements reduce operating costs and emissions simultaneously.	Key energy efficiency initiatives during FY 2025–26 included replacement of machinery, motors, compressors, buncher machines, conveyors, and other equipment with energy-efficient systems, resulting in estimated annual energy savings of approximately 1,22,290 kWh. The Bay Light product range was upgraded from 150 to 180 lumens per watt, achieving approximately 17% power savings.	Positive – reduced energy expenditure and improved product competitiveness.
3	Water Use & Management	Risk	Water availability and quality are material concerns for manufacturing operations, particularly given climate variability	The Company upgraded its STP with a 50 KLD ultrafiltration plant at the Waghodia facility to enhance treated water quality and enable internal reuse. Expansion projects incorporate systems to reuse STP discharge for flushing, reducing freshwater dependence.	Reduction in freshwater procurement costs; reduced regulatory risk of non-compliance.

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S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Waste Management & Circularity	Risk	Manufacturing operations generate hazardous, non-hazardous, and packaging waste, making effective waste management essential to ensure regulatory compliance, resource efficiency, and circular material use.	The Company segregates waste at source, disposes hazardous waste through authorised facilities, recycles cable scrap and HFFR compounds for reuse in production, composts organic waste, optimises packaging materials, and implements EPR-compliant waste management practices.	Negative — increased waste disposal costs, higher material consumption costs, and potential regulatory penalties if waste is not managed effectively. Circularity initiatives help mitigate these costs through material recovery, reuse, and improved resource efficiency.
5	Occupational Health & Safety	Risk	Manufacturing operations inherently carry safety risks. Non-compliance could result in regulatory penalties, reputational damage, and human harm.	ISO 45001:2018-certified OHS management system across all major facilities. Ongoing HIRA, root cause analysis for incidents, monthly safety reviews chaired by senior plant leadership, and regular safety audits and drills.	Reduced accident-related costs and insurance premiums; avoidance of regulatory penalties.
6	Sustainable Products & Services	Opportunity	Growing customer demand for energy-efficient and environmentally compliant products, particularly in export markets	During FY 2025–26, the Company initiated Environmental Product Declarations (EPDs) and Life Cycle Assessments (LCAs) for four key product categories, covering approximately 50% of its export portfolio. Multiple new energy-efficient products were developed, including BLDC ceiling fans (up to 60% energy savings vs. conventional fans) and upgraded industrial lighting products. Financial implication: Enhanced competitiveness in regulated markets, premium pricing potential, access to green procurement programmes.	Enhanced competitiveness in regulated markets, premium pricing potential, access to green procurement programmes.
7	Transparency & Disclosures	Opportunity	ESG ratings, investor expectations, and regulatory requirements (BRSR, CDP, CBAM) increasingly demand robust, independently verified disclosures.	Third-party assurance of select BRSR Core KPIs initiated in FY 2025–26. CDP Climate disclosure made public. CBAM readiness assessment initiated for export business.	Positive — improved ESG ratings support lower cost of capital and access to ESG-focused investor capital.



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SECTION B- MANAGEMENT AND PROCESS DISCLOSURES

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

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

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

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

P4: Businesses should respect the interests of and be responsive to all its stakeholders.

P5: Businesses should respect and promote human rights.

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

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

P8: Businesses should promote inclusive growth and equitable development.

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

Policy and management processes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes								
1. b. Has the policy been approved by the Board? (Yes/No)	The Policies/ Procedures are approved by the functional heads, and few of them have been approved by the Board / Board Committees.								
1. c. Web Link of the Policies, if available	Policies are available on the website of the Company i.e., https://www.rrkabel.com/policies/ . Policies which are internal to the Company are available on the intranet of the Company.								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes								
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015 ISO 14001:2015 ISO 45001:2018 ISO 27001:2022 RoHS & REACH compliant British Approval Service for Cables (BASEC) ISO/IEC 17025 – R&D centre to support own manufacturing Bureau of Indian Standards (BIS) Verband der Elektrotechnik (VDE) Canadian Standards Association (CSA) Underwriter laboratories (UL) certifications TÜV Rheinland International Electrotechnical Commission (IEC) Loss Prevention Circuit Board (LPCB) Construction Product Regulation (CPR) Research Designs and Standards Organisation (RDSO)								

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Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	RR Kabel has identified important ESG focus areas and set internal targets that the Company continuously monitor and act upon. Our sustainability strategy aligns with the United Nations Sustainable Development Goals (UN SDGs), reflecting our commitment to a sustainable future. This alignment helps us improve our environmental, social, and governance metrics as the Company grows in scale.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company has taken internal targets to improve its environment performance. The Company's Long-term goal is to minimise the GHG emissions by promoting energy efficiency, renewable energy use, water conservation & waste reduction. As a responsible corporate entity, RR Kabel recognises its societal obligations and prioritises sustainability, inclusivity, and prosperity.								

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	FY 2025–26 has been a milestone year in RR Kabel's sustainability journey. Building on the foundations laid over the past four years, we have made measurable progress across our environmental, social, and governance commitments – while simultaneously advancing our product innovation and manufacturing capabilities. On the environmental front, our renewable energy contribution at the Waghodia facility rose significantly from 29% in FY 2024–25 to 48% in FY 2025–26, driven by the commissioning of 6.6 MW and 3.0 MW hybrid solar-wind power plants in addition to our existing 1.145 MW rooftop solar and 3.82 MW hybrid installation. Our adoption of PNG-based furnace technology has further reduced Scope 1 emissions intensity. We have initiated a formal Climate Risk Assessment covering our three principal manufacturing facilities, and our CDP Climate Change submission has been made public for the first time, with a rating of 'C', reflecting our growing disclosure maturity. We are actively working towards setting Science-Based Targets (SBTi) to align our emissions reduction trajectory with international best practices. During the year, we initiated Environmental Product Declarations (EPDs) and Life Cycle Assessments (LCAs) for four key product categories, representing approximately 50% of our export portfolio – a significant step towards product-level environmental transparency. From a social responsibility perspective, we completed our Materiality Assessment through structured stakeholder engagement and continued to implement improvement actions arising from our Human Rights Social Audit. Our manufacturing facilities maintain ISO 45001:2018 certification, and our safety governance framework was further strengthened through monthly safety reviews and root cause analyses. RR Kabel retained its Great Place to Work certification during the year. On governance, we have engaged an independent assurance provider for the first time for limited assurance of select BRSR Core KPIs, reinforcing the credibility of our disclosures. Our ESG governance structure – comprising the ESG Management Committee, ESG Taskforce, and ESG Execution Group – continued to meet regularly. Challenges remain, particularly in accelerating Scope 3 emission coverage, building supply chain ESG capacity, and expanding the coverage of our environmental targets. We are committed to addressing these systematically in the years ahead. We remain confident in our ability to create long-term value for our stakeholders through responsible, future-focused business practices.
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8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).
- The Board of Directors of R R Kabel Limited holds ultimate oversight responsibility for the Company's Business Responsibility and Sustainability policies. The Managing Director is the highest executive authority responsible for implementation. An ESG Management Committee, comprising senior leadership including the Chief Operating Officer (COO) - W&C Business, Chief Financial Officer (CFO), Chief Human Resource Officer, Company Secretary, and the Sustainability Lead, is responsible for reviewing ESG performance and guiding implementation. This Committee reports to the Board on a periodic basis.
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.
- No, the ESG Management committee is not a Board level committee. RR Kabel has constituted an ESG Management Committee at the senior leadership level comprising representatives from key functions such as Sustainability, Risk, Finance, Operations, Supply Chain, and Human Resources, responsible for strategic oversight of sustainability-related matters. The Committee meets periodically to review ESG performance, monitor progress against sustainability targets, and provide direction on material ESG issues and associated risks and opportunities.
- The ESG Management Committee is further supported by an ESG Taskforce comprising functional representatives including Sustainability, Plant Managers, HR Managers, F&A, IT, Supply Chain, and Procurement teams, responsible for implementation, monitoring, and cross-functional coordination of ESG initiatives. At the plant level, an ESG Execution Group comprising plant functional heads and shopfloor personnel supports on-ground execution, operational monitoring, and implementation of ESG-related practices and controls across facilities.
- Updates and key developments from these committees and working groups are periodically presented to the Board of Directors for oversight and strategic guidance.

10. Details of Review of NGRBCs by the Company: Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee

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

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

Policies related to quality, environment, occupational health and safety (P3, P6) are periodically reviewed as part of ISO management systems certification processes, which include independent external audits by accredited certification bodies. The OHS Management System (ISO 45001:2018) and Environmental Management System (ISO 14001:2015) have been independently assessed by third-party certification bodies at major manufacturing facilities.

Additionally, reasonable assurance of select BRSR Core KPIs was undertaken by ZADN & Associates LLP, Chartered Accountants for the first time, providing independent evaluation of key ESG disclosures across multiple principles.

Other internal policies are subject to periodic review through the Company's internal audit mechanism to ensure ongoing relevance and effectiveness.

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

- Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

EI-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	Percentage of persons in respective category covered by the awareness programmes
Board of directors	3	The training on role of Independent Directors, the Company's Business Model, reviews of business and financial updates, amendments to the Companies Act, 2013 and SEBI Regulations and their impact on the Company, as well as discussions on strategic alternatives and the progress of ongoing strategic initiatives. This offers comprehensive familiarisation programmes on range of topics including the National Guidelines on Responsible Business Conduct (NGRBC) Principles.	100.00%
Key Managerial personnel	182	The training encompassed a diverse range of topics: • Skill development – Focused on enhancing communication, problem-solving, and core functional competencies. • Social awareness – Encouraged inclusivity and sensitivity to diverse perspectives. • Policy awareness – Reinforced compliance with internal policies and industry norms. • Product knowledge – Improved understanding of offerings and customer engagement. • Onboarding – Ensured smooth assimilation for new employees. These initiatives significantly enhanced employee proficiency, cohesion, and alignment with organisational goals. Key impacts include enhanced awareness of ethical standards, reduction in policy non-compliance instances, and a more informed workforce on governance expectations.	100.00%
Employees other than BoD and KMPs			
Workers			

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

There were no instances of any material (monetary or non-monetary) fines / penalties / punishment / award / compounding fees / or settlement amounts paid in proceedings (by the entity or by Directors/KMPs) with regulators / law enforcement agencies / or judicial institutions during FY 2025–26.

EI-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.

Not Applicable



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

Yes, RR Kabel has implemented a comprehensive Anti-Bribery and Anti-Corruption Policy aligned with the applicable legal and statutory framework. The policy underscores the Company's commitment to the highest ethical standards and to conducting business with fairness, integrity, and transparency. It prohibits all forms of bribery, corruption, and facilitation payments – whether direct or indirect – across all business activities and dealings with third parties.

In addition, RR Kabel has a Vigil Mechanism and Whistle-Blower Policy that provides a safe and confidential channel for employees and other stakeholders to report suspected violations of the anti-corruption and anti-bribery framework. All reported concerns are reviewed independently, with appropriate escalation to the Audit Committee.

Policy web-link: <https://www.rrkabel.com/policies/>

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

There were no instances of any disciplinary action taken by any law enforcement agency for the charges of bribery/ corruption against Directors/ KMPs/ employees/ workers.

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

There were no complaints received in relation to issues of conflict of interest of the Directors and KMP's during the current financial year.

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

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

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

Particulars	Current Financial Year	Previous Financial Year
Number of days of accounts payables	62.77	44.48

EI-9. Open-ness of business - Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0.00%	0.00%
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0.00%	0.00%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	64.79%	64.41%
	b. Number of dealers / distributors to whom sales are made	4687	5172
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	21.17%	16.17%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.14%	0.24%
	b. Sales (Sales to related parties / Total Sales)	2.58%	3.80%
	c. Loans & advances (to related parties / total loans & advances)	0	0
	d. Investments (in related parties / total investments)	80.15%	78.00%

Leadership Indicators

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

S. No.	Total number of awareness programmes held	Topics / principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	10	Awareness Training for Value Chain Partners on ESG	80.12%

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

Yes, RR Kabel has a Code of Conduct for the Board of Directors and Senior Management Personnel that sets out clear requirements for identifying, disclosing, and managing conflicts of interest. Directors are required to disclose any actual or potential conflicts of interest at the time of appointment and on an ongoing basis. The Audit Committee oversees compliance with conflict-of-interest disclosures. There were no complaints received in relation to conflicts of interest involving Directors or KMPs during FY 2025–26.

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

Essential Indicators

EI-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.

Particulars	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	45.58%	74.89%	The Company's R&D investments focused on innovations enhancing energy efficiency, safety, and environmental sustainability. Key developments included: (i) energy-efficient BLDC ceiling fans with up to 60% energy savings compared to conventional fans, with BEE Star Rating upgradation reducing induction fan power consumption from 54W to 47W. (ii) multifunctional fan designs (e.g., underlight ceiling fans), reducing auxiliary appliance needs and associated e-waste; and (iii) adoption of sustainable packaging solutions such as recyclable plastics, biodegradable pulp trays, cotton-based fasteners, and bio-based inks. Additionally, R&D enabled the development of advanced cable products, including halogen-free, low-smoke fire survival cables (BS 6724, LPCB-certified) and solar cables (EN 50618, IEC 62930), offering improved safety, lower toxic emissions, and compliance with environmental standards.
Capex	0.91%	0.22%	Capital investments were focused on upgrading manufacturing infrastructure to support the production of high-performance, environmentally safer cables. Key enhancements included facilities for producing e-beam cross-linked solar cables (EN 50618 and IEC 62930 certified), which are UV-resistant, halogen-free, and designed for long term clean energy applications. Additional investments expanded capacity for fire-resistant, low-smoke cable variants (BS 6724, UL 44, LPCB-certified), contributing to improved fire safety and reduced toxic gas emissions during fire events. These upgrades strengthen compliance with international safety and environmental standards while broadening the Company's portfolio of sustainable cable solutions

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

Yes

EI-2.b. If yes, what percentage of inputs were sourced sustainably?

RR Kabel manufactures products in compliance with RoHS and REACH standards, ensuring the elimination or reduction of restricted hazardous substances. The Company actively collaborates with suppliers to improve sustainability performance across the value chain. A comprehensive Supplier Code of Conduct aligned with global best practices on safety, health,

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environment, labour and human rights, and ethical business is in place. Suppliers are expected to adhere to this Code and comply with all applicable national and international laws and regulations, supporting responsible sourcing and sustainability-led procurement practices

EI-3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life for the following:

Category	Description
(a) Plastics (including packaging)	The Company has implemented Extended Producer Responsibility (EPR) protocols at its manufacturing facilities. Waste plastics, including cable scrap and packaging materials, are segregated at source and handed over to CPCB/SPCB-authorized vendors for recycling. In-house recycling plants at select facilities process cable scrap into black granules that are reintroduced into the manufacturing process. The Company has also undertaken multiple packaging optimisation initiatives in FY 2025–26, saving 128.05 MT of plastic and paper materials.
(b) E-waste	E-waste generated from operations is collected and disposed of through authorised e-waste recyclers in compliance with the E-Waste (Management) Rules. Product take-back arrangements for end-of-life electronic products (FMEG segment) are managed under the Company's EPR plan.
(c) Hazardous waste	Hazardous waste is collected, segregated, stored in designated areas, and disposed of exclusively through CPCB/SPCB-authorized treatment, storage, and disposal facilities (TSDFs). Each facility maintains One Point Lessons (OPLs) for safe handling of hazardous waste.
(d) Other waste	The Company has developed and implemented a process to reprocess 100% of HFFR (Halogen-Free Flame Retardant) compound purging scrap through mechanical grinding and re-extrusion. In FY 2025–26, 68.928 MT of HFFR material was reprocessed and reused within the same application, without compromise to product quality.

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

Yes. Extended Producer Responsibility (EPR) is applicable to the Company's activities, particularly in relation to plastics packaging and electronic products (FMEG segment). The Company's waste collection protocols at its manufacturing facilities adhere to EPR principles. Waste is handled and disposed of through authorised vendors in accordance with EPR guidelines, and the Company's EPR plans have been registered with the relevant Pollution Control Boards.

RR Kabel is actively enhancing its EPR strategy to improve waste traceability, strengthen documentation, and improve management efficiency across its product categories. The Company continues to review and update its EPR plans in line with evolving regulatory requirements.

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

Yes. During FY 2025–26, RR Kabel initiated Environmental Product Declarations (EPDs) and Life Cycle Assessments (LCAs) for four key product categories, covering approximately 50% of its export portfolio. This marks a significant advancement from the previous year, when no formal LCA was conducted.

The LCA studies are being conducted to assess the environmental impacts of products across their lifecycle from raw material extraction and manufacturing through to use and end-of-life and to provide a transparent basis for product-level environmental performance claims. The EPD verification is currently in progress, and results will be communicated progressively in line with EPD programme requirements. The Company aims to expand EPD and LCA coverage across its broader product portfolio in a phased manner in the coming years.

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

Not Applicable

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LI-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).

Not Available

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

Not Applicable

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

Not Applicable

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

Essential Indicators

EI-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	1707	1707	100.00%	1707	100.00%	0	0.00%	1707	100.00%	0	0.00%
Female	122	122	100.00%	122	100.00%	122	100.00%	0	0.00%	0	0.00%
Total	1829	1829	100.00%	1829	100.00%	122	100.00%	1707	100.00%	0	0.00%
Other than permanent Employees											
Male	653	653	100.00%	653	100.00%	0	0.00%	653	100.00%	0	0.00%
Female	16	16	100.00%	16	100.00%	16	100.00%	0	0.00%	0	0.00%
Total	669	669	100.00%	669	100.00%	16	100.00%	653	100.00%	0	0.00%

EI-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	2116	2116	100.00%	2116	100.00%	0	0.00%	2116	100.00%	0	0.00%
Female	95	95	100.00%	95	100.00%	95	100.00%	0	0.00%	0	0.00%
Total	2211	2211	100.00%	2211	100.00%	95	100.00%	2116	100.00%	0	0.00%
Other than permanent Workers											
Male	2813	2813	100.00%	2813	100.00%	0	0.00%	2813	100.00%	0	0.00%
Female	238	238	100.00%	238	100.00%	238	100.00%	0	0.00%	0	0.00%
Total	3051	3051	100.00%	3051	100.00%	238	100.00%	2813	100.00%	0	0.00%

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

Particulars	Current Financial Year	Previous Financial Year
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.22%	0.27%

The expenditure is related to Staff Welfare



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

Benefits	No. of employees covered as a % of total employees. (CY)	No. of workers covered as a % of total workers. (CY)	Deducted and deposited with the authority (Y/N/N.A.). (CY)	No. of employees covered as a % of total employees. (PY)	No. of workers covered as a % of total workers. (PY)	Deducted and deposited with the authority (Y/N/N.A.). (PY)
PF	100.00%	100.00%	Y	100.00%	100.00%	Y
Gratuity	100.00%	100.00%	Y	100.00%	100.00%	Y
ESI	4.16%	81.68%	Y	29.56%	81.73%	Y
Others – please specify*	95.84%	18.32%	NA	70.44%	18.27%	NA

*Employees and workers not covered under the ESI scheme are provided with medical insurance coverage by the Company.

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

Yes, RR Kabel's premises and offices are accessible to differently abled employees and workers. The Company continually reviews and upgrades infrastructure to ensure an inclusive and supportive work environment for all.

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

Yes, RR Kabel has an Equal Opportunity Policy aligned with the Rights of Persons with Disabilities Act, 2016. The policy is available on the Company's internal portal. The Company also has a Non-Discrimination Policy that prohibits bias based on age, gender, caste, disability, ethnicity, sexual orientation, or other attributes. It ensures fairness in recruitment, compensation, and career advancement, with defined responsibilities and a grievance redressal mechanism. In addition, a Diversity, Equity, and Inclusion (DEI) Policy is in place to foster a culture of inclusivity and respect. This policy includes strategic actions such as equitable hiring, leadership accountability, periodic performance tracking, and employee sensitisation programmes.

EI-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	100.00%	86.05%	100.00%	97.84%
Female	100.00%	100.00%	Not Applicable*	Not Applicable*
Total	100.00%	86.96%	100.00%	97.84%

*No. of Permanent Workers - Female who have availed Maternity Leave in the specific reporting period is Zero.

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

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes. A formal Grievance Redressal Policy is in place, supported by a dedicated Grievance Redressal Committee. The Company also has established policies such as the Code of Conduct, Whistle Blower Policy, Human Rights Policy, and EHS Policy, which are accessible to all employees. These collectively ensure adherence to ethical business practices and provide multiple channels for workers, employees, suppliers, and customers to report grievances and seek redressal.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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El-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	1829	0	0.00%	1708	0	0.00%
Male	1707	0	0.00%	1597	0	0.00%
Female	122	0	0.00%	111	0	0.00%
Total Permanent Workers	2211	668	30.21%	1970	521	26.45%
Male	2116	634	29.96%	1873	505	26.96%
Female	95	34	35.79%	97	16	16.49%

El-8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	2360	2360	100.00%	2360	100.00%	2204	2204	100.00%	2204	100.00%
Female	138	138	100.00%	138	100.00%	120	120	100.00%	120	100.00%
Total	2498	2498	100.00%	2498	100.00%	2324	2324	100.00%	2324	100.00%
Workers										
Male	4929	4929	100.00%	4929	100.00%	4343	4343	100.00%	4343	100.00%
Female	333	333	100.00%	333	100.00%	271	271	100.00%	271	100.00%
Total	5262	5262	100.00%	5262	100.00%	4614	4614	100.00%	4614	100.00%

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	2360	2360	100.00%	2204	2204	100.00%
Female	138	138	100.00%	120	120	100.00%
Total	2498	2498	100.00%	2324	2324	100.00%
Workers						
Male	4929	4929	100.00%	4343	4343	100.00%
Female	333	333	100.00%	271	271	100.00%
Total	5262	5262	100.00%	4614	4614	100.00%

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

Yes, the Company has implemented an Occupational Health and Safety Management System in alignment with ISO 45001:2018 standards. This system is operational across its major manufacturing facilities located in Waghodia, Silvassa, Gagret, and Bangalore.



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EI-10.b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

RR Kabel has implemented the following measures and initiatives to identify work-related hazards and evaluate risks on a routine and non-routine basis as per ISO 45001:2018 -

- Conducted hazard identification and risk assessment exercises with shop floor personnel
- Carried out internal and external audits
- Implemented a work permit system
- Developed and maintained On-Site Emergency Plans
- Established procedures for communication, participation, and consultation
- Monitored performance through defined procedures and management systems

EI-10.c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)

Yes, the Company has established a mechanism for workers to report hazards and near-miss incidents. Workers are empowered to withdraw from unsafe conditions and report them through formal channels.

EI-10.d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

Yes, the Company provides medical and healthcare support to employees and workers. All manufacturing units have tie-ups with nearby hospitals to ensure quick access to treatment in case of emergencies, in addition to addressing broader occupational and non-occupational health needs.

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

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.00	0.21
	Workers	0.12	0.34
Total recordable work-related injuries	Employees	0	1
	Workers	1	2
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
Number of Permanent Disabilities	Employees	0	0
	Workers	0	0

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

RR Kabel's Integrated Management Policy on Quality, Environment, Occupational Health and Safety reflects the Company's commitment to providing a safe, healthy, and secure workplace for all employees, workers, contractors, and other stakeholders. To ensure occupational health and safety across its operations, RR Kabel has implemented the following measures and initiatives:

- Provides suitable Personal Protective Equipment (PPE) to employees and workers based on operational requirements and workplace hazards
- Ensures access to occupational health centres and medical facilities across manufacturing locations
- Conducts periodic health examinations and medical check-ups for employees and workers to monitor occupational health risks
- Promotes both physical and mental well-being through healthy and safe working conditions

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- Organises regular safety awareness programmes, first aid training sessions, and fire drill exercises to strengthen emergency preparedness
- Conducts health awareness sessions, preventive healthcare initiatives, and medical camps for employees and workers
- Implements safety management practices and continuous monitoring mechanisms to prevent workplace injuries and occupational hazards
- Reinforces a strong safety culture through year-round engagement initiatives, including observance of National Safety Week and other safety awareness campaigns

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

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

EI-14. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.00%
Working Conditions	100.00%

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

RR Kabel adopts a proactive and systematic approach towards occupational health and safety through continuous Hazard Identification and Risk Assessment (HIRA) across all manufacturing units. The Company has implemented the following measures to maintain a safe and healthy workplace for employees and workers:

- Conducts regular Hazard Identification and Risk Assessment (HIRA) exercises to identify workplace hazards and evaluate operational risks across manufacturing facilities
- Implements structured risk mitigation measures, including enhanced supervision, mandatory usage of Personal Protective Equipment (PPE), and targeted safety training programmes
- Undertakes detailed Root Cause Analysis (RCA) for all safety-related incidents to identify contributory factors and implement corrective and preventive actions
- Carries out routine internal and external safety inspections and audits to monitor compliance, identify improvement opportunities, and strengthen workplace safety practices
- Ensures timely closure of audit observations and implementation of corrective measures to improve safety performance continuously
- Conducts Monthly Safety Review meetings chaired by senior plant leadership to assess safety performance, monitor key concerns, and review action plans
- Shares key learnings, best practices, and corrective actions across all manufacturing units to drive consistency and continuous improvement in safety management practices
- Promotes a strong safety culture through continuous monitoring, employee engagement, and preventive safety initiatives across operations

This comprehensive framework reinforces RR Kabel's commitment to providing a safe, healthy, and secure working environment for all employees and workers.



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Leadership Indicators

LI-1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Yes, all employees and workers are covered under Group Medical Insurance and Group Personal Accident Insurance policies. These policies offer compensatory benefits, including financial support to the nominee in the event of the employee's death or permanent disability.

LI-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 monitors statutory compliance by value chain partners, particularly regarding Provident Fund (PF) and Employees' State Insurance (ESI) contributions. A monthly compliance verification process is undertaken by Plant HR to ensure timely remittance of statutory dues for contract workers.

LI-3. Provide the number of employees or workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in EI-11 above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment.

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

LI-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)

No. Currently, RR Kabel does not offer formal transition assistance programmes related to continued employability or career endings arising from retirement or termination. However, the Company provides statutory retirement benefits such as gratuity, leave encashment, and settlement of final dues in accordance with applicable laws.

LI-5. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	80.12%
Working Conditions	80.12%

LI-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.

RR Kabel has initiated assessments of health and safety practices across its value chain as part of its broader ESG engagement strategy. While no significant risks have been formally identified to date, the Company encourages all partners to adhere to structured health and safety protocols. Capacity-building support and guidance are provided where gaps are observed, and periodic reviews are undertaken to promote continuous improvement in working conditions across the value chain.

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

Essential Indicators

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

RR Kabel identifies key stakeholder groups based on the degree of their influence on the Company's operations and the material impact of the Company's activities on them. This includes both direct operational relevance and broader reputational or regulatory implications. Key stakeholders identified include employees, customers, investors, vendors, contractors, technical partners, the local community, and government/regulatory bodies. Their identification is revisited periodically through internal assessments, engagement feedback, and evolving business priorities.

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

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication	Frequency of engagement	Purpose and scope of engagement
1	Customers	No	Emails, Physical meetings, through the website and social media platforms	As and when necessary	Customer feedback and testimonials to enhance quality of services and build strong relationships.
2	Suppliers & Service providers	No	Virtual & physical meetings, website	As and when necessary	RR Kabel collaborates closely with suppliers and service providers, in ensuring adherence to our Supplier Code of Conduct. Through regular assessments and supportive engagement, the Company fosters a sustainable supply chain that aligns with our commitment to ethical and responsible business practices. There are programmes for engagement with electricians (Kabel Dost) & suppliers (Kabel Partners) through which they are made aware about the Company's process, quality control, new product developments & future plans which help build trust with the suppliers.
3	Employees	No	HRMS, Notice Board, Email, Virtual Meeting, Social media, HR Connect	As and when necessary	Scope of engagements including performance and career reviews, training programs related to process & policies, and learning opportunities. Through engagement, the Company also understands general concerns/feedback and share updates on the employee engagement/development. New joinee announcement, Organisation Announcement, Significant achievements/updates also cover the engagements with employees.
4	Investors	No	Virtual & Physical meetings	As and when necessary	The Company engages with investors to align sustainability goals with their expectations. Key topics include the integration of ESG factors into financial performance, environmental impact mitigation, social responsibility initiatives, and robust governance practices. This dialogue ensures transparency and strengthens stakeholder trust.



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Leadership Indicators

LI-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.

RR Kabel has constituted an ESG Committee to oversee the Company's economic, environmental, and social sustainability agenda and facilitate effective stakeholder engagement on material ESG topics. The Committee serves as a key platform for reviewing stakeholder concerns, expectations, and emerging ESG priorities, and ensures that these inputs are integrated into the Company's sustainability strategy and decision-making processes.

Stakeholder consultations are conducted through various engagement mechanisms, including periodic interactions, assessments, and focused reviews on key ESG matters. Feedback and insights gathered through these consultations are evaluated by the ESG Committee and subsequently communicated to the Board through regular updates and discussions on ESG-related developments, performance, risks, and opportunities.

The Board provides strategic guidance on identified ESG priorities, and the recommendations and feedback received are incorporated into ongoing sustainability initiatives, action plans, and governance practices. This structured process enables RR Kabel to strengthen stakeholder responsiveness while aligning its business operations with evolving economic, environmental, and social expectations.

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

Yes, the Company conducts structured stakeholder engagement exercises to identify and manage material environmental and social topics. Insights gathered during these engagements have been instrumental in shaping the Company's materiality matrix. The stakeholder feedback has directly informed the prioritisation of ESG topics and will continue to play a key role in guiding policy development and business strategy. RR Kabel aims to institutionalise these consultations as a regular component of its ESG management process.

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

Not Applicable

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	%(B / A)	Total(C)	No. of employees / workers covered (D)	%(D / C)
Employees						
Permanent	1829	1829	100.00%	1708	1708	100.00%
Other than permanent	669	669	100.00%	616	616	100.00%
Total Employees	2498	2498	100.00%	2324	2324	100.00%
Workers						
Permanent	2211	2211	100.00%	1970	1970	100.00%
Other than permanent	3051	3051	100.00%	2644	2644	100.00%
Total Workers	5262	5262	100.00%	4614	4614	100.00%

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El-2. Details of minimum wages paid to employees, in the following format:

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No.(E)	% (E / D)	No.(F)	% (F / D)
Employees										
Permanent	1829	0	0.00%	1829	100.00%	1708	6	0.35%	1702	99.65%
Male	1707	0	0.00%	1707	100.00%	1597	6	0.38%	1591	99.62%
Female	122	0	0.00%	122	100.00%	111	0	0.00%	111	100.00%
Other than Permanent	669	0	0.00%	669	100.00%	616	0	0.00%	616	100.00%
Male	653	0	0.00%	653	100.00%	607	0	0.00%	607	100.00%
Female	16	0	0.00%	16	100.00%	9	0	0.00%	9	100.00%
Workers										
Permanent	2211	60	2.71%	2151	97.29%	1970	40	2.03%	1930	97.97%
Male	2116	60	2.84%	2056	97.16%	1873	39	2.08%	1834	97.92%
Female	95	0	0.00%	95	100.00%	97	1	1.03%	96	98.97%
Other than Permanent	3051	3051	100.00%	0	0.00%	2644	2644	100.00%	0	0.00%
Male	2813	2813	100.00%	0	0.00%	2470	2470	100.00%	0	0.00%
Female	238	238	100.00%	0	0.00%	174	174	100.00%	0	0.00%

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	6	8464500	1	1830000
Key Managerial Personnel	2	9912000	0	0
Employees other than BoD and KMP	2358	511830	138	478473
Workers	4929	241986	333	241836

Managing director is also considered as KMP however to avoid duplication have not considered in KMP count. CS and CFO considered in KMP.

El-3. b. Provide information on Gross wages paid to females by the entity, in the following format:

Particulars	Current Financial Year	Previous Financial Year
Gross wages paid to females as % of total wages	5.17%	5.25%

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

Yes, Chief Human Resource Officer oversees this responsibility. He leads a dedicated committee to monitor, evaluate, and ensure compliance with human rights standards across all operations, identifying risks, implementing corrective measures, and promoting ethical practices.

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

RR Kabel has established a structured grievance redressal mechanism to address human rights-related concerns and ensure timely, transparent, and impartial resolution of grievances. The Company has implemented the following measures and mechanisms:

- Provides multiple grievance reporting channels, including an internal grievance portal, whistleblower helpline, and defined escalation mechanisms accessible to employees and workers

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- Ensures confidentiality and protection against retaliation for individuals reporting concerns related to human rights, workplace conduct, or ethical practices
- Conducts periodic training and awareness programmes to familiarise employees and workers with the Human Rights Policy, Code of Conduct, and grievance reporting procedures
- Reviews all reported grievances through a designated internal committee to ensure fair evaluation and appropriate resolution of concerns
- Monitors and addresses grievances in accordance with the Company's Human Rights Policy and Code of Conduct to strengthen accountability and ethical workplace practices
- Promotes an open and inclusive work environment that encourages employees and workers to report concerns without fear of discrimination or reprisal

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	2	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	-

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

Particulars	Current Financial Year	Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	2
Complaints on POSH as a % of female employees / workers	0.00%	0.45%
Complaints on POSH upheld	0	2

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

RR Kabel is committed to maintaining a safe and inclusive workplace. Mechanisms to prevent retaliation against complainants include confidential reporting under the Whistle Blower and Vigil Mechanism Policy, and protections outlined in the Company's POSH Policy. All complaints are handled with discretion and impartiality, with oversight from designated internal committees to ensure fair resolution and safeguard of complainant rights.

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

Yes, human rights requirements form an integral part of our business agreements and contracts. We include specific clauses that mandate adherence to internationally recognised human rights standards such as the prohibition of child labour, forced or compulsory labour, non-discrimination, humane disciplinary practices, fair compensation, ethical working hours, and compliance with health and safety regulations. Our Supplier Code of Conduct outlines clear expectations for all vendors and partners. It is mandatory for suppliers to acknowledge and comply with this Code, which is integrated into purchase orders, vendor agreements, and other contractual documents. We promote sustainable and ethical practices throughout our supply chain, encouraging suppliers to adopt environmental stewardship, fair labour practices. Sustainability considerations are progressively being incorporated into supplier assessments and onboarding processes. We are committed to fostering a culture of dignity, respect, and social well-being, both within our operations and across the value chain.

EI-10. Assessments for the year.

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100.00%
Forced/involuntary labour	100.00%
Sexual harassment	100.00%
Discrimination at workplace	100.00%
Wages	100.00%
Others – please specify	-

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

Not Applicable

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

Yes, the Company continues to strengthen and enhance its human rights framework through ongoing improvements in policies, systems, and monitoring mechanisms in line with stakeholder expectations, internal assessments, and evolving regulatory requirements. RR Kabel remains committed to further advancing these initiatives in the coming financial years through continuous capacity building, stronger governance mechanisms, and enhanced value chain engagement. Key measures implemented and being progressively strengthened include:

1. Child Labour and Age Verification - Age verification protocols, including checks through Aadhaar cards, birth certificates, and other valid documents, have been integrated into the Manpower Management System. Gate control mechanisms ensure that underage individuals are restricted from entry through controlled gate pass issuance. The Company aims to further strengthen contractor-level compliance and verification processes in subsequent years.
2. Prevention of Forced Labour - Salaries are directly disbursed into employees' bank accounts to eliminate the risk of wage withholding and ensure transparent wage practices. Contractor audits include mandatory declarations on fair labour practices and compliance with applicable labour laws. The Company plans to further enhance supplier and contractor due diligence processes in the coming years.
3. Prevention of Sexual Harassment - A formal Prevention of Sexual Harassment (POSH) Policy is implemented across all locations. Internal Complaints Committees (ICCs) are established and trained to address complaints effectively, supported by periodic awareness and sensitisation programmes for employees and contract workers. RR Kabel intends to continue strengthening awareness initiatives and grievance handling mechanisms across operations.
4. Grievance Redressal Mechanism - The Company has deployed a centralised and anonymous grievance reporting platform to encourage transparent reporting of concerns. Monthly reviews by HR and EHS teams help identify systemic issues, monitor resolution timelines, and strengthen corrective action processes. The Company continues to enhance accessibility and responsiveness of the grievance management system.
5. Human Rights Integration Across the Value Chain - Supplier and contractor agreements include human rights and ethical conduct clauses to promote responsible business practices across the value chain. RR Kabel has initiated the mapping of high-risk vendors for focused assessments and capacity-building interventions and plans to further expand supplier engagement and monitoring initiatives in the upcoming financial years.

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

Yes, the Company conducts periodically third-party & internal Human Rights Social Audit covering major manufacturing facilities. The audit covered key human rights aspects including training and awareness, diversity and inclusion, grievance mechanisms, retrenchment and attrition, forced and child labour prevention, HR policy review, employee conduct, and migrant worker welfare. Based on the findings, improvement actions were undertaken, including enhanced training and awareness on human rights, encouraging greater participation of women in the workforce, and reinforcing policies such as paid parental leave.



Business Responsibility and Sustainability Report (Contd.)

LI-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, selected areas within the manufacturing and office premises have been made accessible to differently-abled visitors. The Company is in the process of formulating plans to enhance accessibility across other sections of its facilities.

LI-4. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	80.12%
Discrimination at workplace	80.12%
Child labour	80.12%
Forced/involuntary labour	80.12%
Wages	80.12%
Others – please specify	-

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

Not Applicable

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment**Essential Indicators****EI-1. Details of total energy consumption in GigaJoules (GJ), in the following format:**

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	108554.92	55128.35
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	108554.92	55128.35
From non-renewable sources		
Total electricity consumption (D)	337236.55	273550.74
Total fuel consumption (E)	63076.06	15118.45
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	400312.61	288669.19
Total energy consumed (A+B+C+D+E+F)	508867.53	343797.54
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	52.37 GJ / Crores	45.13 GJ / Crores
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	1128.58 GJ / Crores	917.92 GJ / Crores
Energy intensity in terms of physical output*	0.14 GJ / CKM	0.10 GJ / CKM
Energy intensity (optional) – the relevant metric may be selected by the entity**	31.59 / MT of FMEG	36.32 / MT of FMEG

*The intensity in terms of physical output accounts for 90% of the business (Wires & Cables)

**The optional intensity accounts for remaining 10% of the business (FMEG)

EI-1. Indicate if any independent assessment/evaluation/assurance for energy has been conducted by an external agency. If Yes, provide the name of the agency:

Yes. ZADN & Associates LLP, Chartered Accountants has carried out an independent assurance of the selected non-financial disclosures presented in the Business Responsibility and Sustainability Report (BRSR) for FY 2025-26. For complete assurance statement, refer to page 170 of this report.

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

Not Applicable. RR Kabel's manufacturing facilities do not fall under the Performance, Achieve and Trade (PAT) Scheme of the Government of India, as the Company's energy consumption levels are below the applicable threshold for designation as a Designated Consumer.

EI-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	0.00	0.00
(ii) Groundwater	49113.35	45048.23
(iii) Third party water	2224.02	1680.28
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	35516.23	3474.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	86853.60	50202.51
Total volume of water consumption (in kilolitres)	83293.69	54033.47
Water intensity per rupee of turnover (Water consumed / turnover)	8.57 KL / Crores	7.09 KL / Crores
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	184.73 KL / Crores	144.27 KL / Crores
Water intensity in terms of physical output*	0.02 KL / CKM	0.02 KL / CKM
Water intensity (optional) – the relevant metric may be selected by the entity. KL / MT of FMEG**	5.17 KL/MT	5.71 KL/MT

*The intensity in terms of physical output accounts for 90% of the business (Wires & Cables)

**The optional intensity accounts for remaining 10% of the business (FMEG)

EI-3. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. -

Yes. ZADN & Associates LLP, Chartered Accountants has carried out an independent assurance of the selected non-financial disclosures presented in the Business Responsibility and Sustainability Report (BRSR) for FY 2025-26. For complete assurance statement, refer to page 170 of this report.

EI-4. Provide the following details related to water discharged: Water discharge by destination and level of treatment (in kilolitres)

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(ii) To Groundwater		
- No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	30089.75
(iii) To Seawater		
- No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00



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Parameter	FY 2025-26	FY 2024-25
(iv) Sent to third-parties		
- No treatment	0.00	1680.28
With treatment – please specify level of treatment	1685.00	0.00
(v) Others		
- No treatment	2160.00	3474.00
With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)	3845.00	35244.03

EI-4. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. -

Yes. ZADN & Associates LLP, Chartered Accountants has carried out an independent assurance of the selected non-financial disclosures presented in the Business Responsibility and Sustainability Report (BRSR) for FY 2025-26. For complete assurance statement, refer to page 170 of this report.

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

RR Kabel does not currently operate a Zero Liquid Discharge (ZLD) system. However, all manufacturing facilities are equipped with Effluent Treatment Plants (ETPs) and Sewage Treatment Plants (STPs) that treat process and domestic wastewater to the standards prescribed by the Central and State Pollution Control Boards. The treated water from ETPs and STPs is reused within the premises – primarily for horticulture, dust suppression, and, with the new ultrafiltration system installed at Waghodia, for flushing applications.

In FY 2025–26, the Company installed a 50 KLD ultrafiltration (UF) plant within the STP system at its Waghodia facility to enhance the quality of treated sewage water and enable more effective internal reuse, reducing freshwater dependency. Additionally, expansion projects at Waghodia incorporate STP discharge reuse systems for flushing, further advancing the Company's circular water management practices. The Company is progressively working towards enhanced water reuse across its facilities.

EI-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	ppm	37.178	26.983
Sox	mg/nm ³	29.182	29.675
Particulate matter (PM)	mg/nm ³	48.604	54.158
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – please specify in the remark section	NA	NA	NA

Methodology : Concentration-based reporting method

EI-6. Indicate if any independent assessment/evaluation/assurance for Air emissions has been conducted by an external agency. If Yes, provide the name of the agency:

Yes. ZADN & Associates LLP, Chartered Accountants has carried out an independent assurance of the selected non-financial disclosures presented in the Business Responsibility and Sustainability Report (BRSR) for FY 2025-26. For complete assurance statement, refer to page 170 of this report.

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El-7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2) in MTCO₂e, in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	TCO ₂ e	3883.65	1103.9
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	TCO ₂ e	66559.86	53950.29
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	TCO ₂ e / rupee of turnover	7.25 TCO ₂ e / Crores	7.23 TCO ₂ e / Crores
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	TCO ₂ e / rupee of turnover	156.23 TCO ₂ e / Crores	146.99 TCO ₂ e / Crores
Total Scope 1 and Scope 2 emission intensity in terms of physical output*	TCO ₂ e / rupee of turnover	0.02 TCO ₂ e / CKM	0.02 TCO ₂ e / CKM
Total Scope 1 and Scope 2 emission intensity (optional)** – the relevant metric may be selected by the entity	TCO ₂ e / MT of FMEG	4.37 TCO ₂ e / MT	5.82 TCO ₂ e / MT

*The intensity in terms of physical output accounts for 90% of the business (Wires & Cables)

**The optional intensity accounts for remaining 10% of the business (FMEG)

El-7. Indicate if any independent assessment/evaluation/assurance for GHG Emissions (Scope 1 and 2) has been conducted by an external agency. If Yes, provide the name of the agency: -

Yes. ZADN & Associates LLP, Chartered Accountants has carried out an independent assurance of the selected non-financial disclosures presented in the Business Responsibility and Sustainability Report (BRSR) for FY 2025-26. For complete assurance statement, refer to page 170 of this report.

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

Yes. RR Kabel has undertaken multiple initiatives directed at reducing GHG emissions across its operations:

1. Renewable energy scale-up: Renewable energy contribution at the Waghodia facility increased from 29% in FY 2024–25 to 48% in FY 2025–26, following commissioning of a 6.6 MW and a 3.0 MW hybrid solar-wind power plant (in addition to the existing 0.9 MW rooftop solar and 3.82 MW hybrid plant). Renewable energy targets extend to 100% by FY 2030.
2. PNG-based furnace: The Company has installed an environmentally friendly Piped Natural Gas (PNG)-based furnace as part of its commitment to reducing Scope 1 emissions. PNG combustion offers lower carbon intensity and reduced air pollutant emissions compared to conventional fuel-based systems.
3. Energy efficiency initiative: coiling machine payoff optimisation: Replacement of motor-driven payoffs with conical payoffs across four machines, achieving annual energy savings of 37,440 kWh (equivalent GHG reduction calculated and tracked).
4. Energy efficiency initiatives: compounding machine motor optimisation: Replacement of 30 kW motor with a 22 kW motor on the Domeks compounding machine, achieving annual energy savings of 44,640 kWh.
5. Energy efficiency initiatives: Upgradation of buncher machines, conveyors and replacement of compressors including process optimisation for Hopper & Die heater, resulting in annual energy savings of 40,210 kWh.

Total estimated energy savings from key operational initiatives in FY 2025–26: approximately 1,22,290 kWh per year.

El-9 Provide details related to waste management by the entity for the Current Financial Year:

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	72.30	93.62
E-waste (B)	4.43	0.06
Bio-medical waste (C)	0.00	0.00



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Parameter	FY 2025-26	FY 2024-25
Construction and demolition waste (D)	0.00	0.00
Battery waste (E)	0.00	0.00
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	38.79	48.93
Other Non-hazardous waste generated (H). Please specify, if any.(Break-up by composition i.e. by materials relevant to the sector)	2202.07	2715.23
Total (A + B + C + D + E + F + G + H)	2317.59	2857.84
Waste intensity per rupee of turnover (Total Waste Generated / Revenue from operations)	0.2385 MT / Crores	0.3751 MT / Crores
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste Generated / Revenue from operations adjusted for PPP)	5.1400 MT / Crores	7.6303 MT / Crores
Waste intensity in terms of physical output (Total Waste Generated / Physical Output)*	0.0006 MT / CKM	0.0009 MT / CKM
Waste intensity (optional) the relevant metric may be selected by the entity**	0.1439 MT / MT of FMEG	0.3019 MT / MT of FMEG
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste – Plastic		
(i) Recycled	72.30	93.62
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total Plastic Waste Recycled, Re-used and other recovery operations	72.30	93.62
Category of waste - E-Waste		
(i) Recycled	0.00	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total E-Waste Recycled, Re-used and other recovery operations	0.00	0.00
Category of waste - Bio-medical waste		
(i) Recycled	0.00	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total Bio-medical Waste Recycled, Re-used and other recovery operations	0.00	0.00
Category of waste - Construction and demolition waste		
(i) Recycled	0.00	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total Construction Waste Recycled, Re-used and other recovery operations	0.00	0.00
Category of waste - Battery waste		
(i) Recycled	0.00	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total Battery Waste Recycled, Re-used and other recovery operations	0.00	0.00
Category of waste - Radioactive waste		
(i) Recycled	0.00	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total Radioactive Waste Recycled, Re-used and other recovery operations	0.00	0.00

Business Responsibility and Sustainability Report (Contd.)

Parameter	FY 2025-26	FY 2024-25
Category of waste - Other Hazardous waste		
(i) Recycled	0.00	0.00
(ii) Re-used	0.00	1.69
(iii) Other recovery operations	0.00	0.00
Total Other Hazardous Waste Recycled, Re-used and other recovery operations	0.00	1.69
Category of waste - Other Non-Hazardous waste		
(i) Recycled	2202.07	2715.23
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total Other Non-hazardous Waste Recycled, Re-used and other recovery operations	2202.07	2715.23
Total	2274.37	2810.54
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste – Plastic		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total Plastic Waste Incineration, Landfilling and other disposal operations	0.00	0.00
Category of waste - E-Waste		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	4.43	0.06
Total E-waste Waste Incineration, Landfilling and other disposal operations	4.43	0.06
Category of waste - Bio-medical Waste		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total Bio-medical Waste Incineration, Landfilling and other disposal operations	0.00	0.00
Category of waste - Construction and demolition waste		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total Construction Waste Incineration, Landfilling and other disposal operations	0.00	0.00
Category of waste – Battery		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total Battery Waste Incineration, Landfilling and Other disposal operations	0.00	0.00
Category of waste – Radioactive		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total Radioactive Waste Incineration, Landfilling and Other disposal operations	0.00	0.00



Business Responsibility and Sustainability Report (Contd.)

Parameter	FY 2025-26	FY 2024-25
Category of waste - Other Hazardous waste. Please specify, if any		
(i) Incineration	3.65	47.23
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	35.07	0.00
Total Other Hazardous Waste Incineration, Landfilling and Other disposal operations	38.72	47.23
Category of waste - Other Non-hazardous waste generated		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total Other Non-hazardous Waste Incineration, Landfilling and Other disposal operations	0.00	0.00
Total	43.15	47.29

*The intensity in terms of physical output accounts for 90% of the business (Wires & Cables)

**The optional intensity accounts for remaining 10% of the business (FMEG)

EI-9. Indicate if any independent assessment/evaluation/assurance for Waste has been conducted by an external agency. If Yes, provide the name of the agency:

Yes. ZADN & Associates LLP, Chartered Accountants has carried out an independent assurance of the selected non-financial disclosures presented in the Business Responsibility and Sustainability Report (BRSR) for FY 2025-26. For complete assurance statement, refer to page 170 of this report.

EI-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.

RR Kabel has established comprehensive waste management practices across all manufacturing facilities, governed by applicable environmental regulations and aligned with the Company's commitment to circular material use:

1. Hazardous and Non-Hazardous Waste: Each facility maintains One Point Lessons (OPLs) for both hazardous and non-hazardous waste streams, detailing handling procedures, storage requirements, and disposal protocols. All hazardous waste is segregated at source and disposed of through CPCB/SPCB-authorized Treatment, Storage, and Disposal Facilities (TSDFs).
2. In-house cable scrap recycling: Select facilities operate in-house recycling plants contributing to circular material use and reduces raw material procurement requirements.
3. HFFR compound reprocessing: In FY 2025-26, 68.928 MT of HFFR (Halogen-Free Flame Retardant) compound was reprocessed through mechanical grinding and re-extrusion, achieving 100% reuse of purging scrap within the same application.
4. Canteen food waste: Organic food waste from facility canteens is processed using onsite composting and decomposition machines, diverting it from landfill disposal.
5. Packaging waste reduction: Multiple packaging material optimisation initiatives in FY 2025-26 reduced plastic and paper consumption by 128.05 MT (shrink film: 15.25 MT; PP sheet: 99 MT; EPE foam: 0.80 MT; kraft paper: 13 MT).

To minimise the use of hazardous and toxic chemicals, RR Kabel prioritises the use of RoHS- and REACH-compliant materials across its product portfolio. The Company continuously evaluates safer material alternatives and works with its supply chain to improve chemical management practices. All chemical storage and handling facilities complies with applicable statutory requirements.

EI-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:

RR Kabel's manufacturing facilities and offices are not located in or around ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, or coastal regulation zones. Accordingly, environmental approvals or clearances specific to ecologically sensitive areas are not applicable to the Company's operations.

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

Not Applicable

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

Yes, R R Kabel Limited is compliant with applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act, the Environment Protection Act, and rules and notifications thereunder. All manufacturing facilities operate under valid consents to establish and operate issued by the respective State Pollution Control Boards. There were no material environmental non-compliances, notices, or penalties during FY 2025–26.

Leadership Indicators

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

- (i) Name of the area
None of the Company's facilities are located in areas classified as water-stressed, as per the World Resources Institute (WRI) Aqueduct tool or assessments conducted by the Government of India.
- (ii) Nature of operations
None of the Company's facilities are located in areas classified as water-stressed, as per the World Resources Institute (WRI) Aqueduct tool or assessments conducted by the Government of India.
- (iii). Water withdrawal, consumption and discharge in areas of water stress (in kilolitres) for the current year: Water withdrawal, and discharge in the following format:
None of the Company's facilities are located in areas classified as water-stressed, as per the World Resources Institute (WRI) Aqueduct tool or assessments conducted by the Government of India.

LI-1 (a). Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. ZADN & Associates LLP, Chartered Accountants has carried out an independent assurance of the selected non-financial disclosures presented in the Business Responsibility and Sustainability Report (BRSR) for FY 2025-26. For complete assurance statement, refer to page 170 of this report.

LI-2. Please provide details of total Scope 3 emissions (MTCO2E) & its intensity, in the following format:

Parameter	FY 2025-26*	FY 2024-25**
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	207674133.92	319162.17
Total Scope 3 emissions per rupee of turnover	21371.94 TCO ₂ e / Crores	41.89 TCO ₂ e / Crores
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	12891.99 TCO ₂ e / MT	33.71 TCO ₂ e / MT

*FY 2025-26: Categories covered are (1) Purchased goods & Services, (2) Capital Goods, (3) Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2 (T&D losses), (4) Upstream Transportation & Distribution, (5) Business Travel, (6) Employee Commuting, (7) Downstream Transportation & Distribution, (8) Use of Sold Products.

**Business Responsibility and Sustainability Report (Contd.)**

** FY 2024-25: Categories covered are (1) Purchased goods & Services, (2) Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2 (T&D losses), (3) Business Travel, (4) Employee Commuting, (5) Downstream Transportation & Distribution.

LI-2 (a). Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. -

Yes. ZADN & Associates LLP, Chartered Accountants has carried out an independent assurance of the selected non-financial disclosures presented in the Business Responsibility and Sustainability Report (BRSR) for FY 2025-26. For complete assurance statement, refer to page 170 of this report.

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

Not Applicable

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Renewable energy expansion	Commissioned 6.6 MW and 3.0 MW hybrid solar-wind plants at Waghodia.	Renewable energy share at Waghodia increased from 29% (FY 2024-25) to 48% (FY 2025-26).
2	PNG furnace installation	Replaced conventional fuel-based furnace with PNG-based system	Reduced Scope 1 emission intensity and lower air pollutant emissions.
3	Coiling machine payoff optimisation	Replaced motor-driven payoffs with conical payoffs across four machines	Annual energy saving of 37,440 kWh
4	Compounding machine motor optimisation	Replaced 30 kW with 22 kW motor	Annual energy saving of 44,640 kWh.
5	STP ultrafiltration upgrade	Installed 50 KLD ultrafiltration plant within STP at Waghodia	Enhanced quality of treated sewage water, enabling effective reuse and reduction in freshwater dependency.
6	HFFR compound reprocessing	Mechanical recycling and re-extrusion of purging scrap	68.928 MT of HFFR material reprocessed and 100% reused - reducing raw material consumption and waste generation
7	Packaging material optimisation	Reduced thickness/weight of multiple packaging components	Total savings of 128.05 MT of plastic and paper materials
8	Industrial Bay Light efficacy upgrade	Bay Light range upgraded from 150 to 180 lumens per watt	Approximately 17% reduction in energy consumption per unit deployed.

LI-5. Does the entity have a business continuity and disaster management plan? If yes, please give details in 100 words or input web link.

Yes. RR Kabel has a comprehensive Risk Management Policy overseen by the Risk Management Committee, which periodically reviews the risk framework, covering strategic, operational, financial, and compliance-related risks. The Committee ensures effective risk identification, assessment, mitigation, and reporting, feeding directly into the Company's Business Continuity and Disaster Recovery plans. RR Kabel is ISO 27001:2022 certified, reinforcing its commitment to information security. The Company participates in a mutual-aid program for shared crisis support, has Quick Response Teams (QRTs), and conducts regular drills. Redundant infrastructure and secure data backups ensure resilience, with periodic reviews to address emerging threats and ensure service continuity.

LI-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.

Not Applicable

Business Responsibility and Sustainability Report (Contd.)

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

Not Available

LI-8. How many Green Credits have been generated or procured?

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

PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

EI-1.a. Number of affiliations with trade and industry chambers/ associations. - 04

EI-1.b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National/International)
1	Confederation of Indian Industry	National
2	Indian Electrical & Electronics Manufacturing Association	National
3	Gujarat Employers Organisation	State
4	Federation of Gujarat Industries	State

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

There have been no actions taken or currently underway concerning anti-competitive conduct, as no adverse orders have been issued against the entity by any regulatory authorities.

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board	Web Link, if available
Not Applicable					

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Not Applicable

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

Not Applicable

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

RR Kabel undertakes several community development initiatives under its CSR programme to foster trust and address local concerns. To facilitate two-way communication, the Company has established multiple channels for receiving community feedback and grievances, including a dedicated contact section on its website, email communication, and social media platforms. Concerns received are reviewed and addressed through an internal escalation mechanism to ensure timely resolution.



Business Responsibility and Sustainability Report (Contd.)

EI-4. Input material sourced from suppliers (by value):

Category	Current Financial Year	Previous Financial Year
Directly sourced from MSMEs/ small producers	0.67%	1.93%
Sourced directly from within India	77.61%	76.21%

EI-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. (Place to be categorised as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Location	Current Financial Year	Previous Financial Year
Rural	7.54%	10.80%
Semi-Urban	22.74%	8.71%
Urban	36.50%	41.46%
Metropolitan	35.35%	39.03%

Leadership Indicators**LI-1. If any Social Impact Assessments have been reported in EI-1, please provide details of actions taken to mitigate any negative social impacts identified:**

Not Applicable

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

Currently there are nil CSR projects undertaken in designated aspirational districts as identified by government bodies.

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

No, currently we do not have a preferential procurement policy.

LI-3.b. From which marginalised /vulnerable groups do you procure?

Not Applicable

LI-3.c. What percentage of total procurement (by value) does it constitute?

0.00%

LI-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:

R R Kabel Limited do not own or acquired intellectual property based on traditional knowledge

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

Not Applicable

LI-6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Development of Socially weak & Vulnerable children	80	100%
2	Water Project	3000	100%
3	Pilot Skill Development Project	170	100%
4	Distribution of Wrist-Held Crutches for Divyangjan*	12900	100%
5	Skill Development Project	200	100%
6	Computer Literacy Programme for visually impaired students	160	100%

*Wrist held Crutches were distributed to Western Railways for various stations in Nov'25. Number of tentative People Benefitted calculation is as - 172 crutches x 5 months x approx 15 people use in a month per crutch

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

Essential Indicators

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

Customers can share their feedback or raise complaints through multiple channels, including the call centre, toll-free number, website, social media platforms, email, written correspondence, or directly via channel partners. All complaints are tracked and addressed within a defined Turn Around Time (TAT) through a structured grievance redressal mechanism with established escalation protocols to ensure timely and effective resolution.

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

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	0.00%
Safe and responsible usage	0.00%
Recycling and/or safe disposal	0.00%

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	2	2	In both the two matters civil suit is filed objecting violation of IPR.	0	0	-
Unfair Trade Practices	6	0	In all Six cases criminal actions were initiated against counterfeit material	11	0	The issues were resolved
Other	102	4	-	121	2	-

Other Section: Customer complaints are mentioned for Wire & Cable Division. For FMEG & Wiring Devices and Switch Gear Division most of the complaints are product performance related queries.

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

Nil

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

Yes. RR Kabel has implemented an Information Security Policy aligned with the ISO 27001:2022 standard, available on the Company's internal portal. The policy underscores the importance of information as a critical business asset and outlines measures to prevent loss, theft, destruction, unauthorised access, or modification. The Company has instituted robust controls to safeguard its information systems from internal and external threats, ensuring the confidentiality, integrity, and availability of data.

El-6. Provide details of any corrective actions taken or underway on issues relating to any of the following: i. Advertising; ii. Delivery of essential services; iii. Cyber security and data privacy of customers; iv. Re-occurrence of instances of product recalls V. penalty / action taken by regulatory authorities on safety of products / services.

Not Applicable



Business Responsibility and Sustainability Report (Contd.)

EI-7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches - Nil
- b. Percentage of data breaches involving personally identifiable information of customers - Nil
- c. Impact, if any, of the data breaches - Not Applicable

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

Detailed information about the Company's products and services is available on the official website: www.rrkabel.com. Additionally, the Company disseminates information through its Annual Report, Sustainability Report, media advertisements, publications, and active engagement across social media platforms.

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

The Company ensures that product labels include information beyond statutory requirements. RR Kabel has established Experience Centres across key locations and regularly conducts training and awareness programmes for dealers, influencers, distributors, and consumers to promote responsible and informed product usage.

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

RR Kabel maintains proactive communication with its customers via advertisements, email notifications, and social media updates to inform them about any potential disruptions or discontinuation of services. This helps ensure business continuity and customer preparedness.

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

Yes, product packaging includes additional symbols and markings, such as recycling indicators, fragility symbols (e.g., umbrella), and compliance certifications like RoHS and REACH, beyond what is legally mandated.

The company actively monitors consumer sentiment to assess service quality and responsiveness to product-related concerns, thereby driving continuous improvement.

Assurance Report

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN R R KABEL LIMITED BRSR FOR THE FINANCIAL YEAR 2025-26.

To the Board of Directors of R R Kabel Limited

INTRODUCTION

We have undertaken to perform a reasonable assurance engagement, for R R Kabel Limited ("the Company") vide agreement dated 18 March 2026, in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information") in accordance with the criteria stated below. This Sustainability Information is as included in the BRSR of the Company for the year ended 31 March 2026.

IDENTIFIED SUSTAINABILITY INFORMATION

The Identified Sustainability Information for the year ended 31 March 2026 is summarised in Annexure 1 attached herewith. Our reasonable assurance engagement was with respect to the year ended 31 March 2026 information only unless otherwise stated and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR and, therefore, do not express any opinion thereon.

CRITERIA

The criteria used by the Company to prepare the Identified Sustainability Information is summarised below:

1. Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;
2. Guidance note BRSR Core format issued by SEBI.

MANAGEMENT'S RESPONSIBILITY

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information, 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 control relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

INHERENT LIMITATIONS

The preparation of the Company's BRSR information requires the management to establish or interpret the criteria, make determinations about the relevancy of information to be included, and make estimates and assumptions that affect the reported information.

Measurement of certain amounts and BRSR attributes, some of which are estimates, is subject to substantial inherent measurement uncertainty, for example GHG emissions, water footprint, energy footprint. Obtaining sufficient appropriate evidence to support our opinion does not reduce the uncertainty in the amounts and metrics.

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 entities.

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 and have the required competencies and experience to conduct this assurance engagement. The firm applies Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.



Assurance Report (Contd.)

OUR RESPONSIBILITY

Our responsibility is to express a reasonable assurance conclusion on the Identified Sustainability Information 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", issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India. This standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information are prepared, in all material respects, in accordance with the Reporting Criteria.

REASONABLE ASSURANCE

A reasonable assurance engagement involves 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, analytical procedures and agreeing or reconciling with underlying records.

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

1. assessed the suitability of the criteria used by the entity in preparing the reasonable assurance information;
2. evaluated the appropriateness of reporting policies, quantification methods and models used in the preparation of the information covered by reasonable assurance and the reasonableness of estimates made by the entity; and
3. evaluated the overall presentation of the information covered by reasonable assurance.

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

EXCLUSIONS:

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

1. Operations of the Company other than those mentioned in the "Scope of Assurance"
2. Aspects of the BRSR and the data/information (qualitative or quantitative) other than the Identified Sustainability Information.
3. Data and information outside the defined reporting period from 1 April 2025, to 31 March 2026.
4. The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company

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 30 April 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.

Assurance Report (Contd.)

OPINION

Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information for the year ended 31 March 2026 (as stated under "Identified Sustainability Information") are prepared in all material respects, in accordance with the criteria.

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 company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the company. Our Deliverables should not be used for any other purpose or by any person other than the addressees of our Deliverables. The firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.

For **ZADN & Associates LLP**

Chartered Accountants

Firm Registration Number: 112306W/W101020

Abuali Darukhanawala

Partner (Membership No: 108053)

UDIN: 26108053OPTEZN6935.

Place: Mumbai

Date: 30 April 2026



Assurance Report (Contd.)

ANNEXURE 1

BRSR Core attributes – Reasonable Assurance for FY 2025-26

Sr. No.	BRSR core indicator	Description of Indicator
1	Section C - Principle 1 - EI-8	Number of days of accounts payable
2	Section C - Principle 1 - EI-9	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties
3	Section C - Principle 3 - EI-1(c)	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the Company
4	Section C - Principle 3 - EI-11	Details of safety related incidents including lost time injury frequency rate, recordable work-related injuries, no. of fatalities
5	Section C - Principle 5 - EI-3(b)	Gross wages paid to females as % of wages paid
6	Section C - Principle 5 - EI-7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, including complaints reported, complaints as a % of female employees, and complaints upheld
7	Section C - Principle 6 - EI-7	Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity
8	Section C - Principle 6 - EI-3	Total volume of water withdrawal by source and water consumption in Kilolitres and its intensity
9	Section C - Principle 6 - EI-4	Water discharge by destination and level of treatment (in kilolitres)
10	Section C - Principle 6 - EI-1	Details of total energy consumption (in Joules or multiples) and its intensity
11	Section C - Principle 6 - EI-9	Details related to waste generated by category, waste recovered through recycling, re-using or other recovery operations, waste disposed by nature of disposal method and its intensity
12	Section C - Principle 8 - EI-4	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India
13	Section C - Principle 8 - EI-5	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost
14	Section C - Principle 9 - EI-7	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events