Dixon Technologies (India) Limited

3rd September, 2026

To Secretary Listing Department BSE Limited Department of Corporate Services Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001	To Secretary Listing Department National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex Mumbai – 400 051
Scrip Code - 540699 **ISIN: INE935N01020**	**Scrip Code - DIXON** **ISIN: INE935N01020**

Sub: Business Responsibility and Sustainability Report of Dixon Technologies (India) Limited for the financial year 2025-26

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015, we are submitting herewith the Business Responsibility and Sustainability Report (**'BRSR'**) of Dixon Technologies (India) Limited for the FY 2025-26 which also forms part of the Annual Report FY 2025-26. Kindly take the aforesaid on your record and oblige.

The aforesaid documents are available on the website of the Company at www.dixoninfo.com .

Kindly take the aforesaid on your record and oblige.

Thanking you,

Yours faithfully,

For **DIXON TECHNOLOGIES (INDIA) LIMITED**

Ashish Kumar Digitally signed by Ashish Kumar Date: 2026.09.03 22:16:23 +05'30'

Ashish Kumar
President- Chief Legal Counsel & Group Company Secretary

Encl: as above

Regd. Office: B-14 & 15, Phase-II, Noida-201305, (U.P.) India, Ph.:0120-4737200
E-mail: info@dixoninfo.com • Website: http://www.dixoninfo.com/ • Fax: 0120-4737263
CIN: L32101UP1993PLC066581

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

Integrated Annual Report **2025-26**

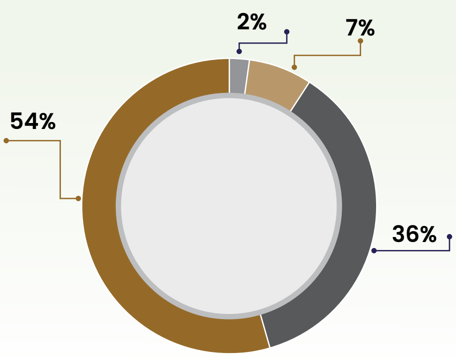
A General Disclosures

I. DETAILS OF LISTED ENTITY

1. Corporate Identity Number (CIN) of the Company	L32101UP1993PLC066581
2. Name of the Company	Dixon Technologies (India) Limited **("Dixon/Company/Dixon Technologies")**
3. Year of Incorporation	1993
4. Registered Office Address	B-14 & 15, Phase-II, District Gautam Buddha Nagar, Noida, Uttar Pradesh-201305
5. Corporate Address	B-14 & 15, Phase-II, District Gautam Buddha Nagar, Noida, Uttar Pradesh-201305
6. Email Address	**investorrelations@dixoninfo.com**
7. Telephone	0120-4737200
8. Website	**www.dixoninfo.com**
9. Financial Year Reported	**2025-26 (1st April, 2025 to 31st March, 2026)**
10. Name of the Stock Exchanges where shares are listed	BSE Limited **("BSE")** National Stock Exchange of India Limited **("NSE")**
11. Paid-up Capital	INR 12,16,03,786
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. Ashish Kumar (President- Chief Legal Counsel & Group CS) **Address:** B-14 & 15, Phase-II, Noida-201305, District Gautam Buddha Nagar, Uttar Pradesh Telephone: 0120-4737200 **Email: investorrelations@dixoninfo.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 in this report are made on standalone basis.
14. Name of assurance provider	M/S PIERAG CONSULTING LLP
15. Type of assurance obtained	BRSR Core: Reasonable Assurance

17. Products/Services sold by the Company (accounting for 90% of the turnover)

% of total turnover contributed



	NIC Code
Consumer Electronics	NIC Code : **26401**
Home Appliances & Engineering	NIC Code : **27501**
Lighting Solutions	NIC Code : **27400**
Mobile Phones	NIC Code : **26305**

III. OPERATIONS

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

National

7	Number of plants
2*	Number of offices
9	**Total**

International

0	Number of plants
1**	Number of offices
1	**Total**

Note:

During 2025-26, 2 (two) of Dixon's units/plants were sold off thereby reducing the plant count from 9 to 7 as compared to 2024-25.

* Company has 1 (one) office in Noida, which is the Corporate/Registered Office of the Company and 1 (one) office in Okhla, New Delhi.

** Company has 1 (one) international office located in China.

The above units include all owned as well as leased units under Dixon.

19. Markets served by the Company

a. Number of locations

National (No. of States)	International (No. of Countries)
PAN India	10+

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

0.12%

c. Types of customers

Dixon is one of India's largest home-grown, design-focused, and solutions-driven Company engaged in manufacturing across various verticals including Consumer Durables, Home Appliances and Mobile Phones. Operating in a B2B market model, Dixon also offers reverse logistics services such as repair and refurbishment of LED TV panels. The Company serves a diverse range of clients across its business segments, as outlined below:

Consumer Electronics:	Clients include Xiaomi, Samsung, Hisense, Panasonic, Acer, Toshiba, BPL, Lloyd, VU
Home Appliances & Engineering:	Clients include Samsung, Bosch, Voltas-Beko, Sharp, Reliance, Flipkart, Lloyd
Mobile Phones:	Clients include Samsung.
Lighting Solutions:	Clients include Signify, Bajaj Electricals, RR Kabel, Crompton, Havells, Orient [until 31st July, 2025]

IV. EMPLOYEES

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Employees					
1.	Permanent (D)	1,220	1,150	94.26%	70	5.74%
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total employees (D + E)**	**1,220**	**1,150**	**94.26%**	**70**	**5.74%**
	Workers					
4.	Permanent (F)	99	93	93.94%	6	6.06%
5.	Other than Permanent (G)	3,064	1,998	65.21%	1066	34.79%
6.	**Total workers (F + G)**	**3,163**	**2,091**	**66.11%**	**1,072**	**33.89%**

b. Differently abled Employees and workers:

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Differently abled Employees					
1.	Permanent (D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total employees (D + E)**	**0**	**0**	**0**	**0**	**0**
	Differently abled Workers					
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	**Total workers (F + G)**	**0**	**0**	**0**	**0**	**0**

21. Participation/Inclusion/Representation of Women

	Total (A)	No. and percentage of Females No. (B)	% (B/A)
Board of Director(s)	8	1	12.5%
Key Management Personnel(s)	2	0	0%

Note(s):

1. Key Management Personnel excludes Whole-time Directors/Executive Directors as they are already included under the Board of Directors.
2. During 2025-26, Mr. Saurabh Gupta (DIN No. 09685338) was appointed as Director-Finance of the Company for a period of 5 consecutive years w.e.f. 17th October, 2025. He is also serving as the Chief Financial Officer of the Company.

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

Particulars	2025-26			2024-25			2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14%	9%	23%	19%	27%	20%	19%	13%	19%
Permanent Workers	13%	13%	26%	11%	0%	10%	9%	0%	9%

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

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

1 **Dixon Global Private Limited**
the entity **doesn't participate** in the Business Responsibility initiatives of the Company
100% Subsidiary

2 **Padget Electronics Private Limited**
the entity **doesn't participate** in the Business Responsibility initiatives of the Company
100% Subsidiary

3 **Dixon Electro Appliances Private Limited**
the entity **doesn't participate** in the Business Responsibility initiatives of the Company
51% JV/ Subsidiary

4 **Dixon Electro Manufacturing Private Limited**
the entity **doesn't participate** in the Business Responsibility initiatives of the Company
100% Subsidiary

5 **Rexxam Dixon Electronics Private Limited**
the entity **doesn't participate** in the Business Responsibility initiatives of the Company
40% Joint Venture

6 **Califonix Tech and Manufacturing Private Limited**
the entity **doesn't participate** in the Business Responsibility initiatives of the Company
50% Joint Venture

7 **Dixon Display Technologies Private Limited**
the entity **doesn't participate** in the Business Responsibility initiatives of the Company
100% Subsidiary

8 **Dixtel Infocom Private Limited**
the entity **doesn't participate** in the Business Responsibility initiatives of the Company
74% JV/ Subsidiary

9 **Dixon Electroconnect Private Limited**
the entity **doesn't participate** in the Business Responsibility initiatives of the Company
100% Subsidiary

10 **Dixon IT Devices Private Limited**
the entity **doesn't participate** in the Business Responsibility initiatives of the Company
60% JV/ Subsidiary

11 **Dixon Teletech Private Limited**
the entity **doesn't participate** in the Business Responsibility initiatives of the Company
100% Subsidiary

12 **IsmartU India Private Limited**
the entity **doesn't participate** in the Business Responsibility initiatives of the Company
50.10% Subsidiary

13 **Lightanium Technologies Private Ltd.**
the entity **doesn't participate** in the Business Responsibility initiatives of the Company

50% Joint Venture

14 **Dixon Electrocorp Private Limited**
the entity **doesn't participate** in the Business Responsibility initiatives of the Company

100% Subsidiary

15 **Kunshan Q Tech Microelectronics (India) Private Limited**
the entity **doesn't participate** in the Business Responsibility initiatives of the Company

51% JV/ Subsidiary

16 **Dixon Technologies Solutions Private Limited**
the entity **doesn't participate** in the Business Responsibility initiatives of the Company

100%* Subsidiary of JV Company

*DTSPL is wholly owned subsidiary of Lightanium Technologies Private Ltd., Joint venture of Dixon Technologies (India) Limited

VI. CSR DETAILS

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

Yes, CSR provisions are applicable on the Company as per Section 135 of the Companies Act, 2013 and rules made thereunder.

(ii) **Turnover (in ₹):**

3,93,048 Lakhs

(iii) **Net worth (in ₹):**

3,23,901 Lakhs

VII. TRANSPARENCY AND DISCLOSURE COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No) (If yes, then provide web link for grievance redressal policy)	2025-26			2024-25		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	**Yes** under Investor Relations **www.dixoninfo.com**	0	0	-	0	0	-
Investors (other than shareholders)	**Not applicable** as the Company does not have any investors other than shareholders (e.g. preference shareholders or debenture shareholders)	0	0	-	0	0	-
Shareholders	**Yes** **https://www.dixoninfo.com/investor-relations**	3	1	-#	14	0	-
Employees and workers	**Yes** **www.dixoninfo.com**	1	0	-**	2	1	-*
Customers	**Yes** **https://www.dixoninfo.com/get-in-touch**	0	0	-	0	0	-
Value Chain Partners	**Yes** **https://www.dixoninfo.com/get-in-touch**	0	0	-	0	0	-
Others	-	-	-	-	-	-	-

*Two POSH related complaints were received during the 2024-25 out of which one complaint was resolved on 17th April, 2025.

**One POSH complaint was received during FY 2025-26 which was duly resolved.

#The Company duly responded to the complaint received on the SCORES portal prior to the end of the quarter ended 31st March, 2026. Further, response from the complainant was awaited for second level review as on 31st March, 2026, hence the status was shown as pending for the said quarter. The said complaint was duly disposed on 5th April, 2026

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:

Opportunity Risk

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)
Human Rights	Opportunity	Human rights are treated as a cornerstone of long-term enterprise value and a key driver of sustainable business growth. We recognize human rights as a strategic opportunity to build competitive advantage, enhance operational resilience, and foster deep stakeholder trust. By proactively championing progressive labour practices, inclusive workplaces, and collaborative supply chain partnerships, we go beyond mitigation to create shared value for our people, communities, and investors.	-	Positive Implications
Occupational Health and Safety	Risk	Occupational Health and Safety (OHS) has been identified as a risk due to its direct impact on employee well-being, operational continuity, regulatory compliance and enterprise value. The nature of the Company's operations exposes employees, contract workers to potential workplace related hazards which if not effectively managed, may result in injuries, fatalities, production disruptions, legal liabilities and financial penalties. Non-compliance with applicable health and safety regulations can also lead to reputational damage, regulatory sanctions and loss of stakeholder confidence.	The Company adopts a structured approach striving for a workforce that is devoid of injuries and fatalities. The Company follows 5S methodology and proactively addresses health emergencies. To counter potential hazards, safety gears are provided to the workforces and adequate training sessions are conducted to ensure that the workforce is up-to-date with the best safety practices. The Company has also adopted an Occupational Health and Safety Policy that supports the Company's objective of ensuring health and safety of the workforce.	Negative Implications

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)
Energy Management		Energy Management has been identified as a material opportunity due to its strong linkage with cost optimisation, climate risk mitigation, operational efficiency and long-term value creation. Improved energy performance lowers greenhouse gas emissions, thereby supporting climate commitments, regulatory preparedness. Improving energy efficiency can reduce operational costs and emissions while enhancing sustainability credentials.	-	Positive Implications
Waste Management		Ineffective handling, storage, transportation or disposal of hazardous and non-hazardous waste can lead to environmental contamination, public health concerns, regulatory penalties and litigation. Since a major portion of the waste generated by the Company includes e-waste and hazardous waste, it becomes the responsibility of the Company to ensure its optimum management and disposal of waste.	The Company takes a proactive approach to its waste management. The Company partners with Central and State approved vendors for effective disposal of waste, thereby ensuring minimum impact to the environment. Waste is properly segregated, collected and then recycled or disposed of through authorised waste collectors and recyclers.	Negative Implications
Supply Chain Management		The Company's operations are dependent on timely availability of quality raw materials and services from a network of suppliers, which may be exposed to disruptions arising from geopolitical tensions, climate-related events, logistics constraints, price volatility, supplier concentration and non-compliance with environmental or social standards. Any interruption or failure within the supply chain could lead to production delays, increased procurement costs, reputational damage and regulatory exposure.	In line with this, our procurement procedures are standardised across the group to ensure consistency and efficiency. To handle the risk of supply chain management, the Company has prioritised local suppliers wherever feasible and leveraging SAP technologies for inventory management.	Negative Implications

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)
Climate Change		Climate change has been identified as a material risk due to its potential to create both physical and transition-related impacts on the Company's operations, supply chain and financial performance. Physical risks such as extreme weather events, flooding, heatwaves and water scarcity may disrupt operations, damage assets, and affect resource availability. Transition risks arising from evolving climate regulations, carbon pricing mechanisms, stakeholder expectations and shifts toward low-carbon technologies may increase compliance costs and require capital investments in cleaner processes. Additionally, heightened investor's scrutiny and ESG rating assessments amplify reputational and financing risks associated with carbon-intensive operations. Given these potential operational, regulatory, financial, and reputational implications, climate change is considered a strategic risk.	As part of our ongoing efforts to mitigate the risks associated with climate change and seize the opportunities it presents, we have conducted a comprehensive climate risk assessment to continuously monitor and track our environmental performance. Our Company has implemented several key mitigation measures to support our climate action goals such as adopting alternative fuels for our operations such as HSD (High Speed Diesel) and shifting towards renewable energy resources and conservation measures such as providing training to our employees on energy saving measures to optimise energy usage and installation of solar panels across our existing and proposed plants.	Negative Implications
Water management		Water is vital to production. Water scarcity can impair and affect Company's operations and disrupt operations.	Sewage Treatment Plants (STP) have been set up, RO water which is discharged is re-used in toilets, cleaning utensils etc. and the remaining water is used for gardening purposes. In some of our units, the treated water is also released in Municipal/ governmental sewage pipelines. Rainwater harvesting have also been installed at various locations of the Company. Push Punch water taps have also been installed to ensure minimum wastage	Negative Implications

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)
Product, quality and safety		Ensuring product quality and safety offers a valuable opportunity to, increase customer trust and gain a competitive advantage over our peers. By prioritising product quality and safety, we can demonstrate our commitment to excellence	-	Positive Implications
Ethics and Compliance		Ethics and compliance have been identified as an opportunity as strong governance practices enhance stakeholder trust, strengthen brand reputation and support long-term value creation. A robust ethical framework including clear codes of conduct, anti-corruption policies, whistle blower mechanisms and regulatory compliance systems reduces legal and reputational risks while improving operational discipline and decision-making transparency. Increasing investor focus on governance standards and responsible business conduct further positions ethical excellence as a competitive differentiator, enabling improved access to capital, stronger customer relationships and eligibility for global partnerships.	-	Positive Implications
Community well being		For electronics manufacturing companies, investing in community well-being represents a strategic opportunity to strengthen stakeholder relationships, reinforce corporate credibility and support sustainable growth. By actively contributing to local development through initiatives such as skill development, employment generation, educational support and community welfare programmes, companies can create meaningful social value while cultivating a stable and supportive operating environment. Such engagement not only enhances brand equity and social license to operate but also contributes to the development of a resilient business ecosystem aligned with long-term sustainability objectives.	-	Positive Implications

B Management And Process Disclosures

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
POLICY AND MANAGEMENT PROCESSES										
1.	a. Whether the Company's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Web-link of the policies, if available	All policies are available on the Company's website at: **https://www.dixoninfo.com/corporate-governance** under the head- Policies. 1. 3TG and Conflict of Minerals Policy – aligned with Principle 2 (P-2) 2. Policy on Anti-Bribery & Anti-Corruption – aligned with Principle 1 (P-1) 3. Policy on Anti-Discrimination and Non-Harassment – aligned with Principle 5 (P-5) 4. Risk Management Policy – aligned with Principle 6 (P-6) 5. Policy on Determination of Materiality of Events and Information – aligned with Principle 1 (P-1) 6. Code of Conduct for Independent Directors – aligned with Principle 1 (P-1) 7. Familiarisation Programme for Independent Directors – general governance enhancement 8. Corporate Social Responsibility Policy – aligned with Principle 8 (P-8) 9. Terms of Appointment of Independent Directors – general governance enhancement 10. Insider Trading Policy – aligned with Principle 1 (P-1) 11. Business Responsibility Policy – overarching ESG commitment 12. Dixon Quality Policy – aligned with Principle 2 (P-2) 13. Dixon Environmental Policy – aligned with Principle 6 (P-6) 14. Code of Conduct – aligned with Principles 1 and 3 (P-1 & P-3) 15. Preservation of Documents and Archival Policy – supports transparency and compliance 16. Related Party Transaction (RPT) Policy – aligned with Principle 1 (P-1) 17. Whistle Blower Policy – aligned with Principles 1 and 3 (P-1 & P-3) 18. Nomination and Remuneration Policy – aligned with Principle 5 (P-5) 19. Policy on Material Subsidiary – aligned with Principle 4 (P-4) 20. Policy on Board Diversity – supports inclusion and diversity 21. Occupational Health & Safety (OH&S) Policy – aligned with Principles 2 and 3 (P-2 & P-3) 22. Dixon Privacy Policy – aligned with Principle 9 (P-9) 23. Biodiversity Policy – aligned with Principle 6 (P-6) 24. Board Evaluation Policy – general governance enhancement 25. Stakeholder Engagement Policy – aligned with Principle 4 (P-4) 26. Conflict of Interest Policy – aligned with Principle 1 (P-1) 27. Succession Planning Policy – supports governance continuity								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
2. Whether the Company has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to the Company's value chain partners? (Yes/No)	**Yes.** Amongst the listed policies, the Anti-Bribery & Anti-Corruption Policy, 3TG and the Conflict of Minerals Policy explicitly extend to the Company's value chain partners. These policies apply not only to employees and directors but also encompass agents, consultants, contractors, customers, and all entities associated with the Dixon Group, including its subsidiaries and joint ventures. This ensures ethical and responsible conduct across the entire value chain, reinforcing Dixon's commitment to transparency and sustainability								
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by the Company and mapped to each principle.	**Principle 1:** • ISO 9001:2015 – Quality Management System • RBA VAP – Responsible Business Alliance Validated Assessment Programme **Principle 2:** • ISO 14001:2015 – Environmental Management System • ISO 50001:2018 – Energy Management System • ISO 9001:2015 – Quality Management System • ISO 45001:2018 – Occupational Health and Safety **Principle 3:** • ISO 45001:2018 – Occupational Health and Safety Management System **Principle 5:** • ISO 45001:2018 – Occupational Health and Safety Management System **Principle 6:** • ISO 14001:2015 – Environmental Management System • ISO 50001:2018 – Energy Management System • ISO 9001:2015 – Quality Management System • ISO 45001:2018 – Occupational Health and Safety **Principle 9:** • ESD S20:20 • RBA VAP – Responsible Business Alliance Validated Assessment Programme • ISO 27001-aligned – Information Security Policy								

<table>
<tr><th>Disclosure Questions</th><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th></tr>
<tr><td>5. Specific commitments, goals and targets set by the Company with defined timelines, if any.</td><td colspan="9">Environment:
Energy Management and Emission Reduction
• Achieve carbon neutrality by 2035.
• Continue reducing greenhouse gas emissions year-on-year (YoY).
Waste Management
• Recycle 100% of e-waste by 2032.
Water Management
• Reduce water intensity by 5% by 2032.
• Amplifying rainwater harvesting capacity.
Biodiversity
• Commit to avoiding the establishment of plants or operational activities in World Heritage sites and IUCN Category I-IV protected areas.
Social:
• Zero occupational fatalities across all units on a YoY basis.
Governance:
• Ensure full compliance with statutory environmental standards.
• Continue to innovate and apply new technologies in product development.</td></tr>
<tr><td>6. Performance of the Company against the specific commitments, goals and targets along with reasons, in case the same are not met.</td><td colspan="9">In this Financial Year, we have taken certain steps in alignment with our ESG strategy. Through enhanced process efficiencies and an optimised data management system, the Company is now better positioned to effectively track and monitor progress across all identified material topics of our ESG strategy. To advance our environmental goals, we have maintained our renewable energy consumption within our operations to 10% of total energy consumption. In Financial Year 2025-26, 26.05% of our workforce (permanent & contractual) comprises of female employees and workers. Furthermore, we are closely monitoring our progress towards other commitments and goals within our ESG Strategy, and we are diligently working towards achieving them.</td></tr>
</table>

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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)	At Dixon Technologies, our growth is closely connected to the welfare of the communities we operate in and the protection of the natural environment. As a responsible corporate citizen, we integrate ESG considerations into our strategy and operations, as reflected in our Business Responsibility and Sustainability Report **("BRSR")**. Community development remains a core pillar of our philosophy. Environmental stewardship is embedded within our operational framework. We are committed to conserving biodiversity and reducing our ecological footprint through responsible energy use, water efficiency and sustainable resource management practices. In alignment with our ESG objectives, we continuously strive to deepen our positive social and environmental contributions. Our progress reflects collective commitment, disciplined execution and a culture of continuous improvement and innovation. Dixon Technologies remains steadfast in its belief that thriving communities and a sustainable environment are essential to ethical governance and enduring success. Our BRSR demonstrates this commitment and our resolve to advance toward a more resilient and sustainable future.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	**Mr. Atul B. Lall,** **Vice Chairman & Managing Director** **Telephone: 0120-4737200** **Email: atullall@dixoninfo.com**								
9. Does the Company have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.	The Company has a dedicated ESG Committee responsible for overseeing and implementing sustainability and ESG-related strategies. This Committee is chaired by Mr. Atul B. Lall, Vice Chairman and Managing Director and includes One Non-Executive and Non-Independent Director. Further details can be accessed at **https://www.dixoninfo.com/our-leaders**.								

10. Details of review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/ Committee of the Board/Any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Y								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y								

Subject for Review	Frequency (Annually/Half yearly/Quarterly/Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The Company remains committed to implementing and adhering to all policies in compliance with applicable laws and regulations. These policies undergo regular review, as needed, by the Board of Directors and/or the ESG Committee, ensuring continuous refinement and the establishment of sustainable measures for the Company's long-term success.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company adheres to all applicable regulatory and legal requirements, with regular evaluations conducted by the respective Board committees or the Board of Directors.								

11 Particulars	P1	P2	P3	P4	P5	P6	P7	P8	P9
Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	Though the Company has not carried out any independent assessment/evaluation of the working of its policies by an external agency, however, the Company has various policies in place which are regularly reviewed by the Board and Senior Management on timely basis to align the same with the best industry practices and latest amendments in rules, regulations and provisions.								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principle material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

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 Indicator

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

Segment	Board of Directors	Key Managerial Personnel	Employees other than BOD and KMPs	Workers
Total number of training and awareness programmes held	8	4**	1$	1$
Topics/principles covered under the training and its impact	Familiarisation programmes and strategic meets are conducted through detailed presentations which includes Industry trends and landscape, RPT disclosures etc. A Director's handbook is also shared with the Directors, which includes the latest regulations, guidelines, and the responsibilities of Directors to keep them updated and posted.		Focus on training and development to build a skilled and efficient workforce. Awareness programmes on HR policies, POSH, and other human-related topics are also conducted.	All the workers are encouraged to undergo programmes on work ethics, fire safety drills, POSH awareness, reporting of fatalities/ accidents, and the importance of safety kits.
%age of persons in respective category covered by the awareness programmes	100%	100%	100%	100%

**Includes 2 Whole Time Directors

$All the Employees and Workers are required to undergo the training and awareness programmes as mentioned hereinabove.

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

Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	0	0	0	NA	Nil
Settlement	0	0	0	NA	Nil
Compounding fee	0	0	0	NA	Nil

Non-Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	0	0	0	0
Punishment	0	0	0	0

*There were no such cases

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

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

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

Dixon is committed to preventing all type of illegal and abusive practices, including bribery, anti- competitive behaviour and corruption and responds promptly and fairly to all such violations. To support this, Dixon has also adopted a comprehensive Anti-Corruption and Anti-Bribery Policy that demonstrates its firm stance against all forms of corruption. This policy applies to:

- Employees (including Board of Directors)
- Third parties such as intermediaries, consultants, and representatives associated with Dixon

The policy provides clear directives and guidance on identifying and addressing various forms of corruption, reaffirming Dixon's commitment to ethical business conduct.

Web link to Policy:
Anti-Corruption & Anti-Bribery Policy.

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

	2025-26	2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. Details of complaints with regard to conflict of interest

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

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 conflict of interest.

No complaints or grievances were reported against the Board of Directors, Key Managerial Personnel (KMPs), Senior Management, or any other employees of the Company.

Accordingly, no remedial actions were necessitated or undertaken in this regard.

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

	2025-26	2024-25
Number of days of accounts payables	61	57

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		2025-26	2024-25
Concentration of Purchases	a.	Purchases from trading houses as % of total purchases	N.A.	N.A.
	b.	Number of trading houses where purchases are made from	N.A.	N.A.
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses.	N.A.	N.A.
Concentration of Sales	a.	Sales to dealer/distributors as % of total sales	N.A.	N.A.
	b.	Number of dealers/distributors to whom sales are made	N.A.	N.A.
	c.	Sales to top 10 dealers/distributors as % of total sales to dealer/distributors	N.A.	N.A.
Share of RPTs in	a.	Purchases (Purchases with related parties/Total Purchases)	4%	6%
	b.	Sales (Sales to related parties/Total Sales)	3%	5%
	c.	Loans & advances (Loans & advances given to related parties/Total loans & advances)	57%	89%
	d.	Investments (Investments in related parties/ Total Investments made)	73%	54%

Leadership Indicator

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

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

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

Yes,

the Company has established a comprehensive Conflict of Interest policy embedded within its Code of Conduct for Directors and Senior Management Personnel. This policy prohibits Directors and Senior Management from engaging in any business, activity, or relationship that may directly or indirectly conflict with the interests of the Company.

Additionally, the Code of Conduct mandates that Directors and Senior Management must not exploit their position, the Company's resources, or confidential information for personal gain or to engage in any activities that compete with the Company's business interests. All personnel in leadership roles are expected to act in alignment with the highest standards of integrity and corporate responsibility. This commitment strengthens corporate governance and protects stakeholder interests, fostering trust and integrity throughout the organisation.

PRINCIPLE 2

BUSINESS SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

Essential Indicator

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

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

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

No

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

Not applicable

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

a. Plastics (including packaging)

b. E-waste

c. Hazardous waste

d. Other waste

Operating in a B2B manufacturing model for various brands in the electronics industry, the Company generates a variety of waste types during production, including plastic waste, electronic waste (e-waste), and hazardous waste. To ensure safe and compliant disposal, Dixon has partnered with authorised third-party recyclers accredited by the Central and State Pollution Control Boards.

Dixon does not reclaim end-of-life products due to its B2B business model. All the manufacturing facilities of the Company are Zero Waste to Landfill. This reflects the Company's firm commitment to minimising environmental impact and promoting circularity in operations. All generated waste is managed securely and disposed of through regulated channels, reaffirming Dixon's alignment with sustainable manufacturing practices.

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.

In accordance with the Plastic Waste Management Rules, 2016, and Battery Waste Management Rules, 2022, including their subsequent amendments, Extended Producer Responsibility (EPR) is applicable for the Company based on the specific requirements of relevant rules.

As per the guidelines, EPR for plastic waste is applicable to Dixon. This means that Dixon must adhere to the specific requirements laid out in these rules to ensure proper management and disposal of plastic waste.

Our Company is committed to ensuring compliance with all relevant EPR regulations. We achieve this by continuously monitoring legislative amendments and assessing their applicability within our organisation. This approach helps us stay updated with any changes in the laws and ensures that we are always in compliance with the latest regulations.

Leadership Indicator

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

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link
26,301	Consumer Electronics (TV)	54%	Life Cycle Assessment was conducted for Consumer Electronics (TV) business vertical of the Company	**Yes**, conducted by an independent external agency.	**Yes**, the results are uploaded on the website of the Company at **https://www.dixoninfo.com/shareholder-information** under the head 'Annual General Meeting- 2026

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

Name of Product/Service	Description of the risk/concern	Action Taken
Consumer Electronics (LED TV)	1. Manufacturing operations were the dominant GHG hotspot, contributing 253.47 kg CO_2e (~74.9%) of the total TV footprint (338.53 kg CO_2e). 2. Open Cell (LCD Panel production) is the single highest contributor within Manufacturing, accounting for ~162.35 kg CO_2e (~64% of Manufacturing emissions) 3. Electricity & Fuel consumption contributes <1% to total GHG emissions i.e. material intensity, not energy intensity, is the dominant driver for emissions in TV manufacturing	The next course of action for the Company to include the following: a. Material substitution and redesign- exploring alternative chemistries with lower embodied carbon; b. Reducing LED bar and PCB material intensity through design optimization; c. Shifting logistics for high volume components to lower carbon transport modes wherever possible;

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).**

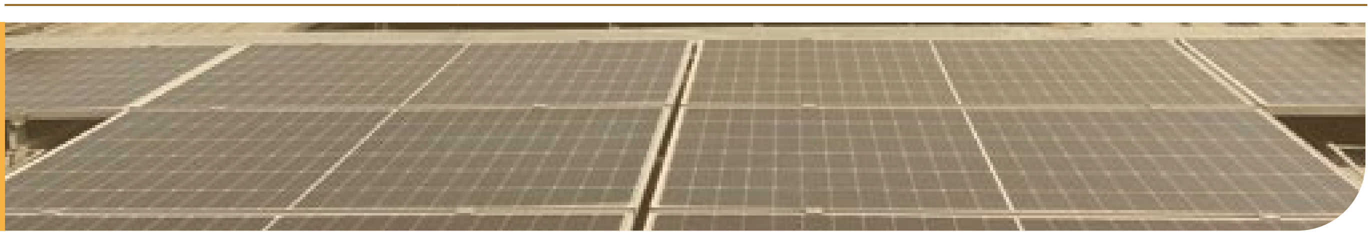
Particulars	Recycled or re-used input material to total material	
	2025-26	2024-25
Nil		

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

Particular	2025-26			2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	Not Applicable. As Dixon Technologies does not directly receive products or packaging materials at the end of their life cycle					
E waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable	



PRINCIPLE 3

BUSINESS SHOULD RESPECT AND PROMOTE THE WELLBEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

Essential Indicator

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	1,150	1,150	100%	1,150	100%	0	0	1,150	100%	1,150	100%
Female	70	70	100%	70	100%	70	100%	0	0	70	100%
Total	**1,220**	**1,220**	**100%**	**1,220**	**100%**	**70**	**5.74%**	**1,150**	**94.26%**	**1,220**	**100%**
Other than permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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	93	93	100%	93	100%	0	0	93	100%	93	100%
Female	6	6	100%	6	100%	6	100%	0	0	6	100%
Total	99	99	100%	99	100%	6	6.06%	93	93.94%	99	100%

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)
Other than permanent workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

	2025-26	2024-25
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.08%	0.04%

Note: This disclosure pertains to permanent employees and permanent workers only. Expenditure considered for the aforesaid disclosure includes Workmen Compensation Insurance, EDLI, Group Personal Accident Insurance, Health Insurance, maternity benefits, and paternity benefits.

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

Benefits	2025-26		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y
Gratuity	100%	100%	Y
ESI	14%	14%	Y
Others - please specify	-	-	-

Benefits	2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y
Gratuity	100%	100%	Y
ESI	11%	60%	Y
Others - please specify	-	-	-

Note: Workers are covered under ESI. Those who are out of ESI, have been provided medical insurance policy by the Company. The aforesaid data pertains to Permanent- On roll employees and workers.

3. Accessibility of workplaces

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

Dixon Technologies is committed to upholding the provisions of the Rights of Persons with Disabilities Act, 2016. While the Company currently does not have any employees or workers with disabilities, it remains proactive in fostering an inclusive and accessible work environment. In alignment with this commitment, Dixon is planning to undertake infrastructure developments across all its plant locations such as the construction of access ramps and installation of elevators to ensure ease of access for individuals with disabilities. These efforts reflect the Company's broader dedication to inclusivity, equal opportunity, and creating a workplace that accommodates diverse needs.

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

At Dixon Technologies, respect and equality are core values that define the Company's culture and approach to business.

The Company upholds a strong commitment to equal opportunity and maintains a workplace free from discrimination. Employment-related decisions are made without regard to race, ethnicity, colour, religion, gender, age, marital status, disability or any other characteristic protected under applicable law.

The Company fosters an inclusive workplace through several key initiatives:

- Unbiased recruitment practices.
- Sourcing from diverse candidate pools.
- An inclusive work culture that promotes mutual respect and collaboration.
- Career development opportunities for all.
- Regular monitoring and evaluation.

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

	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	98%	100%	100%	100%
Female	0	0	0	0
Total	98%	100%	100%	100%

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.

Permanent Workers

Other than Permanent Workers

Permanent Employees

Other than Permanent Employees

Yes/No (If yes, then give details of the mechanism in brief)

Yes,

Employees at Dixon can raise any concerns to their business heads or to the Chief Human Resources Officer (CHRO) of Dixon. Dixon has multiple lines of communication open for employees and workers to discuss their concerns such as HR Departments. Dixon also has a whistle blower policy/ vigil mechanism and POSH committees across all the units of the Company to address any grievances and complaints.

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

	2025-26			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	1,220	0	0	1,441	0	0
- Male	1,150	0	0	1,366	0	0
- Female	70	0	0	75	0	0
Total Permanent Workers	99	0	0	126	0	0
- Male	93	0	0	117	0	0
- Female	6	0	0	9	0	0

8. Details of training given to employees and workers:

Category	2025-26					2024-25				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Employees										
Male	1,150	87	7.57%	258	22.43%	1,366	918	67.20%	513	37.55%
Female	70	5	7.14%	18	25.71%	75	33	44%	26	34.67%
Total	**1,220**	**92**	**7.54%**	**276**	**22.62%**	**1,441**	**951**	**66%**	**539**	**37.40%**
Workers										
Male	2,091	893	42.71%	744	35.58%	4,890	4,890	100%	4,890	100%
Female	1,072	439	40.95%	490	45.71%	2,559	2,559	100%	2,559	100%
Total	**3,163**	**1,332**	**42.11%**	**1,234**	**39.01%**	**7,449**	**7,449**	**100%**	**7,449**	**100%**

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

Category	2025-26			2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1,150	1,150	100%	1,366	1,366	100%
Female	70	70	100%	75	75	100%
Total	**1,220**	**1,220**	**100%**	**1,441**	**1,441**	**100%**
Workers						
Male	2,091	2,091	100%	4,890	4,890	100%
Female	1,072	1,072	100%	2,559	2,559	100%
Total	**3,163**	**3,163**	**100%**	**7,449**	**7,449**	**100%**

Note: Workers above includes Permanent and other than Permanent workers.

10. Health and Safety Management System:

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

Yes,

Dixon Technologies has implemented a robust Occupational Health and Safety Management System in accordance with ISO 45001 standards. This system is uniformly deployed across all its manufacturing plants and office locations. It encompasses a comprehensive framework for safety training, risk identification, incident management and continuous improvement. Employees are provided with appropriate safety equipments and gears and the Company conducts regular audits to ensure adherence to safety protocols. Employee engagement and feedback mechanisms further reinforce a strong culture of safety, ensuring a secure and productive workplace. The Company has also adopted an **Occupational Health & Safety Policy** which is available on the Company at Occupational Health & Safety Policy which aims to ensure that all the Company premises have, inter-alia, the following health and safety measures:

a. Comply with legal & other requirements related to health and safety;

b. Identification and elimination of safety and health hazards;

c. Set targets and objectives and preparation of an action plan to effectively manage OH &S Risks;

d. Involving workers or their representatives in consultation and participation of activities related to workplace health & safety;

e. Establishment and functioning of health and safety committees;

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

At Dixon Technologies, Hazard Identification and Risk Assessment (HIRA) are fundamental to our Environmental, Health & Safety (EHS) management system. We systematically identify, evaluate and control occupational hazards following international best practices and ISO 45001 standards.

Routine and non-routine hazards are identified through:

- Regular workplace inspections,
- Safety walkthroughs and job hazard analyses,
- Interactive awareness sessions and discussions with employees and contract workers
- Maintenance of OHS observation sheets at each unit for tracking incidents.

All identified risks are evaluated on severity and likelihood, followed by the implementation of appropriate control measures. The Company places strong emphasis on preventive action and systematic monitoring to reduce potential risks at the source.

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

Yes, the Company has established well-defined channels for hazard reporting. The Company places a high emphasis on extensive training for all its employees enabling them to identify work-related hazards effectively. Each unit appoints dedicated safety officers who serve as the first point of contact for employees to report work-related hazards. Employees are empowered to withdraw from unsafe conditions without fear of reprisal.

To ensure a safe working environment, periodic internal audits are conducted aimed at identifying any unsafe acts or conditions and further involves identifying hazards, assessing their likelihood and potential impacts and implementing measures to control or mitigate the risks. When incidents occur, we identify and implement Corrective and Preventive Actions ("CAPA") based on the incident and its cause. This helps us to continuously improve and optimise risk levels, ensuring that our work environment remains safe and secure. Our EHS SPOCs take periodic follow-ups on the implementation of these actions.

This comprehensive approach underscores Dixon Technologies' commitment to maintaining a safe and healthy work environment for its employees, thereby fostering productivity and well-being.

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

Yes

In addition to workplace-related health services, employees and workers have access to non-occupational medical and healthcare facilities. These services support the holistic well-being of personnel and reflect the Company's broader commitment to employee welfare.

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

Employees Workers

Safety Incident/Number

Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)

Category*	2025-26	2024-25
Employees, Workers	0	0

Total recordable work-related injuries

Category*	2025-26	2024-25
Employees, Workers	0	0

No. of fatalities

Category*	2025-26	2024-25
Employees, Workers	0	0

High consequence work-related injury or ill-health (excluding fatalities)

Category*	2025-26	2024-25
Employees, Workers	0	0

*Including the Contract workforce

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

Dixon places utmost importance on the safety, health and overall well-being of its employees and workers. The Company has embedded a culture of safety across all operations, underpinned by proactive risk management, continuous improvement, and a commitment to employee welfare. To foster a safe working environment, the following key measures have been implemented:

1. Provisions of adequate ventilation, lighting and exhaust systems at the workplace;
2. Provision of drinking water and rest rooms;
3. Implementation of OHS systems;
4. **Safety Awareness Campaigns:** Regular awareness drives are conducted to educate employees and workers about workplace safety practices and hazard prevention. Beyond physical safety, the Company promotes holistic well-being through wellness programmes, mental health support, and initiatives aimed at maintaining a healthy work-life balance.
5. **Shop Floor Management (1S, 2S and 5S):** Supervisors ensure adherence to the 1S, 2S and 5S principles (Sort and Set in Order), maintaining cleanliness and order on the shop floor, which significantly reduces the risk of accidents.
6. **Routine Safety Audits & Inspections:** Periodic safety audits and planned inspections are carried out for both plant operations and auxiliary equipment to identify and rectify safety non-conformities.

7. **Risk Assessment & Control:** All routine and non-routine factory activities are systematically assessed using risk rating mechanisms. Based on the potential impact and severity, control measures are implemented to mitigate risks.
8. **Corrective and Preventive Actions (CAPA):** Non-conformities are addressed through horizontal deployment of CAPA, ensuring lessons learned are shared across departments to prevent recurrence.

In support of its safety framework, Dixon has established a comprehensive Environment, Health, and Safety (EHS) Management System, certified with international standards including:

- ISO 9001:2015 – Quality Management System
- ISO 14001:2015 – Environmental Management System
- HIRA – Hazard Identification and Risk Assessment
- RA – Risk Assessment
- CAPA – Corrective and Preventive Action system

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

	2025-26			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	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

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

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

Not Applicable

Leadership Indicator

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

Life insurance and compensatory benefits are extended to both (A) employees and (B) workers. These are primarily provided through government-mandated schemes under the Employees' Provident Fund Organisation (EPFO) and Employees' State Insurance Corporation (ESIC). In addition to statutory coverage, Dixon has instituted a dedicated Welfare Fund, which is utilised to provide ex-gratia financial assistance in the unfortunate event of an employee's or worker's death. This underlines the Company's commitment to support the families of its workforce during difficult times.

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

Dixon Technologies has implemented stringent processes to ensure compliance with statutory obligations across its value chain. The Company has adopted the following measures:

Contractual Safeguards: All agreements with vendors and service providers include mandatory clauses requiring adherence to statutory provisions such as Provident Fund (PF) and Employees' State Insurance (ESI).

Regular Compliance Audits: The Company periodically reviews statutory payments through internal audit mechanisms, ensuring that all deductions and deposits are in line with applicable laws.

Timely Payments: Dixon ensures prompt payment to vendors, service providers, and workers, aligning with all applicable statutory and regulatory frameworks.

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

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

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

Dixon Technologies prioritises ongoing learning and capability enhancement across all stages of the employee journey. The Company delivers structured learning interventions aligned to varied functional requirements, with a focus on strengthening technical expertise, behavioural effectiveness, and leadership capability across business units.

At present, Dixon Technologies does not have a formalised transition assistance framework for employees exiting due to retirement or separation. Nevertheless, it acknowledges the importance of responsible workforce practices and is evaluating the introduction of structured career transition and employability support initiatives as part of its evolving human capital strategy.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	The Company has not yet undertaken any assessment of value chain partners.
Working Conditions	

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

Not applicable

PRINCIPLE 4

BUSINESS SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

Essential Indicator

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

   Dixon Technologies firmly believes that strong and transparent stakeholder relationships are the cornerstone of long-term value creation. We recognise the pivotal role our stakeholders play in shaping our business and social impact.

   We define our key stakeholders as those who are significantly impacted by our operations or who possess the ability to influence our business outcomes. These include investors/shareholders, Employees, Community, Customers and Suppliers, Government authority.

   Our approach to stakeholder engagement is formalised through the Stakeholder Engagement Policy, which is accessible at: **https://www.dixoninfo.com/corporate-governance** under the head- Policies.

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

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly/ others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors/ Shareholders	No	• Annual General Meetings • Company Website • Investor Analyst Meets/Calls • Annual Reports • Press Releases • Quarterly/Half-Yearly/ Annual Financial Statements	Quarterly/Half-Yearly/Annually	To meet statutory requirements and maintain transparency. Key topics: • Business updates • Financial performance • Corporate governance • ESG disclosures

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly/ others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	• Email • Employee Surveys • Company Website • Annual Performance Reviews • Engagement Activities	Ongoing	To foster employee well-being and engagement. Key topics: • Training & development • Rewards & recognition • Familiarisation with business performance and goals
Community	Yes	• CSR Initiatives • Volunteering Initiatives	Ongoing/Regular Basis	To uplift local communities and act as a responsible corporate citizen. Key topics: • CSR project delivery • Evaluation and impact assessment
Customers and Suppliers	No	• Emails • Newspaper Advertisements • Social media • Company Website • Face-to-Face Meetings	Ongoing/Regular Basis	To support business continuity and build long-term partnerships. Key topics: • Customer feedback • Business development • Supplier audits
Government Authorities	No	• Statutory Disclosures and Filings • Official Meetings	Ongoing/Regular Basis	To ensure business compliance within the regulatory framework. Key topics: • Regulatory compliance • Taxation and other legal obligations

Leadership Indicator

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

   The Company actively engages with stakeholders to address key issues and gather feedback on its business operations, with a strong emphasis on environmental, social, and governance (ESG) parameters. To facilitate this, the Company has an ESG Committee dedicated to sharing insights from various stakeholder groups. Additionally, Dixon has a Corporate Social Responsibility Committee responsible for overseeing, monitoring, and guiding its CSR initiatives. To safeguard operations against potential risks, the Company has established a Risk Management Committee, which plays a pivotal role in identifying threats and formulating effective mitigation strategies.

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 has conducted a thorough materiality assessment, engaging with our internal stakeholders to identify, understand and prioritise the key material issues pertaining to ESG. This collaborative effort was instrumental in shaping our ESG strategy, which aims to make a positive impact on the environmental, social, and governance aspects of our business operations.

   Dixon Technologies maintains an ongoing dialogue with its stakeholders to understand evolving expectations arising from regulatory, environmental and social developments. The Company follows a defined engagement framework, details of which are outlined in the Stakeholder Engagement section of the Integrated Annual Report.

   Corporate Social Responsibility initiatives are conceptualised and executed based on stakeholder consultations and identified community priorities. Feedback and emerging concerns are periodically evaluated by the relevant Board sub-committees, whose guidance is subsequently translated into the Company's policies, strategic priorities, and operational actions.

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

   Dixon Technologies demonstrates a strong commitment to supporting vulnerable and marginalised communities. Through its CSR initiatives, the Company partners with local NGOs and community leaders to address critical issues such as access to education, healthcare, women empowerment, and skill development. The details pertaining to CSR initiatives taken by the Company are specified in the CSR section of the Integrated Report of the Company.

   Employee volunteering is also a key component of these efforts, fostering meaningful interactions and providing direct assistance to underprivileged groups. These initiatives are designed to promote inclusive growth and community resilience. Detailed disclosures on these efforts can be found in the "Communities" section of the Integrated Report.

PRINCIPLE 5

BUSINESS SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicator

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

Category	2025-26			2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	Nil	Nil	Nil	Nil	Nil	Nil
Other than Permanent	Nil	Nil	Nil	Nil	Nil	Nil
Total Employees	Nil	Nil	Nil	Nil	Nil	Nil
Workers						
Permanent	Nil	Nil	Nil	Nil	Nil	Nil
Other than Permanent	Nil	Nil	Nil	Nil	Nil	Nil
Total Workers	Nil	Nil	Nil	Nil	Nil	Nil

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

Category	2025-26					2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	1,150	0	0	1,150	100%	1366	0	0	1366	100%
Female	70	0	0	70	100%	75	0	0	75	100%
Other than Permanent										
Male	0	0	0	0	0%	0	0	0	0	0%
Female	0	0	0	0	0%	0	0	0	0	0%

Category	2025-26					2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Workers										
Permanent										
Male	93	0	0	93	100%	117	0	0	117	100%
Female	6	0	0	6	100%	9	0	0	9	100%
Other than Permanent										
Male	1,998	1,998	100%	-	-	4773	4773	100%	-	-
Female	1,066	1,066	100%	-	-	2550	2550	100%	-	-

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

a. **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)	7	26,00,000	1	17,00,000
Key Managerial Personnel	4	7,12,50,000	0	0
Employees other than BOD and KMP	1,146	5,08,665	70	6,23,001
Workers	93	2,81,398	6	2,91,060

Note: above figures are on a standalone basis and includes details of Permanent employees and workers.

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

	2025-26	2024-25
Gross wages paid to females as % of total wages	**14.80%**	18.37%

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

Dixon Technologies has designated focal points at each business unit and factory location through its Human Rights Division, which is responsible for addressing and resolving human rights-related concerns.

In addition, Dixon's Whistle blower Policy serves as a formal channel for reporting grievances related to a wide spectrum of human rights issues, including sexual harassment (POSH), child labour, human trafficking, workplace safety, discrimination, and violations of personal dignity. Employees are encouraged to submit complaints confidentially to the designated authority, and all submissions are addressed with sensitivity and urgency.

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

Dixon Technologies upholds a zero-tolerance approach towards human rights violations and has embedded strong internal mechanisms for Redressal of such grievances. The Human Resources departments across all locations-factories and corporate offices-monitor human rights adherence and are tasked with investigating reported concerns.

Employees have open access to the DARWIN portal, an internal platform that facilitates secure reporting of grievances and potential human rights infringements. Additionally, a dedicated POSH Committee is established at all applicable units to handle cases involving sexual harassment, ensuring a safe and respectful work environment for women.

Further, employees, workers, and senior management are encouraged to escalate human rights concerns through multiple reporting channels, including business heads, supervisors, or the Whistle-blower Mechanism, ensuring transparency, accountability, and timely resolution.

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

The details are provided below:

	2025-26			2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	1	0	Nil	2	1	One complaint received during 2024-25 was resolved on 17th April, 2025
Discrimination at workplace	0	0		0	0	
Child Labour	0	0		0	0	
Forced Labour/ Involuntary Labour	0	0		0	0	
Wages	0	0		0	0	
Other Human rights related issues	0	0		0	0	

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

		2025-26	2024-25
i)	Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	2
ii)	Complaints on POSH as a % of female employees/workers	0.05%	2.38%
iii)	Complaints on POSH upheld	1	2

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

Dixon Technologies is firmly committed to fostering a workplace rooted in respect, dignity, and fairness. The Company upholds a zero-tolerance policy towards any form of discrimination or harassment based on race, colour, religion, gender, sexual orientation, age, disability, or any other protected characteristic. This commitment is enshrined in its Anti-Discrimination and Anti-Harassment Policy, which serves as a cornerstone of Dixon's inclusive work culture.

Key elements of the policy include:

- **Clear Guidelines:** The policy explicitly defines discrimination and harassment, ensuring that all employees are aware of their rights and responsibilities.
- **Robust Reporting Mechanism:** Confidential and accessible channels are available for employees to report grievances. All reported cases are addressed promptly and resolved with integrity and fairness.
- **Regular Training and Awareness:** Ongoing programmes are conducted to educate employees about acceptable workplace behaviour and the importance of inclusivity and mutual respect.

In addition, Dixon Technologies has implemented a comprehensive Prevention of Sexual Harassment (POSH) Policy aligned with legal and ethical standards. A dedicated Internal Complaints Committee (IC) comprising trained, impartial members—is responsible for addressing and resolving all POSH-related complaints while maintaining strict confidentiality and compliance with the law.

To reinforce its commitment:

- Awareness workshops and sensitisation sessions are held regularly across all units.
- Disciplinary actions, ranging from counselling to termination, are enforced based on the severity of misconduct and in line with applicable policies.

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

Yes.

Dixon Technologies places strong emphasis on the protection and promotion of human rights across its operations and value chain. The Company's Code of Conduct outlines expectations regarding ethical behaviour, including respect for human dignity and labour rights.

Dixon ensures that human rights clauses such as prohibitions on child labour, forced labour, and any form of discrimination are integrated into its contracts and business agreements with suppliers, contractors, and other third-party stakeholders. The Company actively encourages all value chain partners to align with its standards and fosters accountability through regular engagement and contractual obligations

10. Assessment for the year:

	% of the Company's plants and offices that were assessed (by the Company or statutory authorities or third parties)		% of the Company's plants and offices that were assessed (by the Company or statutory authorities or third parties)
Child Labour	100%	Discrimination at workplace	100%
Forced Labour/ Involuntary Labour	100%	Wages	100%
Sexual Harassment	100%	Other - please specify	-

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

Not applicable

Leadership Indicator

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

Dixon Technologies has not encountered any human rights grievances that necessitated changes to existing business processes. However, the Company remains vigilant and committed to making process-level changes as and when required to uphold its human rights obligations.

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

Dixon Technologies has conducted human rights assessment as part of its broader commitment to ESG principles. This includes obtaining feedback from employees on aspects such as workplace dignity, safety, inclusion, and equity. Additionally, the Company participates in the 'Great Place to Work' survey each year, which evaluates workplace practices across parameters like Credibility, Respect, Fairness, Pride, and Camaraderie.

Dixon's repeated recognition as a **"Great Place to Work"** for five consecutive years is a testament to the effectiveness of these assessments and the Company's ongoing commitment to fostering a respectful and inclusive workplace.

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?**

   Dixon Technologies is working towards developing an infrastructure that is equipped with appropriate infrastructure to support access for differently abled visitors. This includes ramps, elevators, and other necessary modifications. The Company strongly believes in creating an inclusive environment that upholds dignity and accessibility for all individuals, in full compliance with the Rights of Persons with Disabilities Act, 2016.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	During the year, the Company has not conducted any assessment for its value chain partners, however, the same are being assessed on ROHS and EHS parameters.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

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

   None as no assessment of the value chain partners was conducted during the year.

PRINCIPLE 6

BUSINESS SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT.

Essential Indicator

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

Parameter	2025-26 (TJ)	2024-25 (TJ)
From renewable sources (TJ)		
Total electricity consumption (A)	15.61	17.05
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	**15.61**	**17.05**
From non-renewable sources (TJ)		
Total electricity consumption (D)	135.69	139.49
Total fuel consumption (E)	14.80	16.84
Energy consumption through other sources (F)	-	-
Total energy consumed from non- renewable sources (D+E+F)	**150.50**	**156.34**
Total energy consumed (A+B+C+D+E+F)	**166.11**	**173.78**
Energy intensity per Lakh Rupee of turnover (Total energy consumed in TJ/ Revenue from operations in Lakhs)	0.0004	0.00032
Energy intensity per Lakh Rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total energy consumed in TJ/ Revenue from operations in Lakhs adjusted for PPP)	0.0086	0.00663
Energy intensity in terms of physical output** (Total energy consumed in TJ/ Physical Output in Lakh units)	0.30669***	0.10236
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

* The source for Purchasing Power Parity (PPP) is International Monetary Fund (IMF). The PPP rates considered is 20.34 as per the 2026 update.

**For the purpose of calculating energy intensity in terms of physical output, number of units of various products manufactured by Dixon have been considered. Physical Output considered in lakh units.

*** The energy intensity in terms of physical output has increased during the current financial year as compared to the previous year. This is primarily attributable to the divestment of the Company's Lighting business vertical, which was transferred as a going concern on a 'slump sale' basis in exchange of issuance and allotment of shares of Lightanium Technologies Private Limited, Joint Venture Company of Dixon Technologies (India) Limited and Signify Innovations India Limited, with effect from 1st August, 2025.

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

Yes, reasonable assurance for BRSR Core Indicators has been carried out by an external agency i.e. Pierag Consulting LLP.

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

   No, Dixon Technologies has not identified any of its sites or facilities as Designated Consumers (DCs) under the Perform, Achieve and Trade (PAT) scheme. However, the Company continues to pursue internal energy efficiency initiatives and remains aligned with national energy conservation goals.

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

Parameter	2025-26	2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	41,232.112	41,654.19
(iii) Third party water	20,891.2	30,096.20
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**62,123.312**	**71,750.39**
Total volume of water consumption (in kilolitres)	**32,587.28**	**55,277.63**
Water intensity per Lakh Rupee of turnover (Total Water consumption in kilolitres / Revenue from operations in Lakhs)	0.08	0.10
Water intensity per Lakh Rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption in kilolitres / Revenue from operations in lakhs adjusted for PPP)	1.69	2.11
Water intensity in terms of physical output* (Total water consumption in kilolitres/ Physical Output in Lakh units)	60.17**	32.63
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

*For the purpose of calculating water intensity in terms of physical output, number of units of various products manufactured by Dixon have been considered. Physical Output considered in lakh units.

**The water intensity in terms of physical output has increased during the current financial year as compared to the previous year. This is primarily attributable to the divestment of the Company's Lighting business vertical, which was transferred as a going concern on a 'slump sale' basis in exchange of issuance and allotment of shares of Lightanium Technologies Private Limited, Joint Venture Company of Dixon Technologies (India) Limited and Signify Innovations India Limited, with effect from 1st August, 2025.

Note: For certain locations, where water withdrawal is measured but corresponding consumption and discharge data is not separately monitored, water consumption and discharge have been estimated by the management, assuming 50% of water withdrawn is consumed and the remaining 50% is discharged. The Company is in the process of installing/enhancing consumption and discharge monitoring at these locations.

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

Yes, reasonable assurance for BRSR Core indicators has been carried out by an external agency i.e. Pierag Consulting LLP.

4. Provide the following details related to water discharged:

Parameter	2025-26	2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	10,984.47
- No treatment	-	10,984.47
- With treatment – please specify level of treatment	-	-
(v) Others	29,536.363	5,488.29
- No treatment	21,313	4,467
- With treatment – Secondary Treatment	8,223.363	1,021.29
Total water discharged (in kilolitres)	**29,536.363**	**16,472.76**

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

Yes, reasonable assurance for BRSR Core indicators has been carried out by an external agency i.e. Pierag Consulting LLP.

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

Although water consumption at Dixon Technologies is relatively minimal due to the nature of its operations in the electronics manufacturing sector, the Company consistently undertakes initiatives to optimise water use and ensure responsible wastewater management. Most Dixon facilities are equipped with Sewage Treatment Plants (STPs) to treat wastewater generated primarily from sanitation facilities. The treated water is reused within the premises, particularly for gardening and landscaping, thereby promoting water conservation. All practices are in compliance with the applicable regulatory guidelines issued by environmental authorities.

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

Parameter	Unit	2025-26	2024-25
NO_x	µg/m³	23.30	24.48
SO_x	µg/m³	16.45	16.01
Particulate matter (PM) (Including PM10 & PM2.5)	µg/m³	112.15	126.18
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify Mercury, Cadmium, Chromium etc.	-	-	-

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

No

7. **Provide details of greenhouse gas emissions (Scope1 and Scope 2 emissions) & its intensity, in the following format:**

Parameter	Unit	2025-26	2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	1,756.16	2,170.40
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	26,761.37	28,170.13
Total Scope 1 and Scope 2 emission intensity per Lakh rupee of turnover (Total Scope 1 and Scope 2 GHG emissions in metric tonnes of CO_2 equivalent / Revenue from operations in lakhs)	Total Scope 1 and Scope 2 GHG emissions in metric tonnes of CO_2 equivalent/Revenue from operations in lakhs	0.073	0.056
Total Scope 1 and Scope 2 emission intensity per Lakh rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions in metric tonnes of CO_2 equivalent/ Revenue from operations in lakhs adjusted for PPP)	Total Scope 1 and Scope 2 GHG emissions in metric tonnes of CO_2 equivalent/ Revenue from operations in lakhs adjusted for PPP	1.48	1.16
Total Scope 1 and Scope 2 emission intensity in terms of physical output* (Total Scope 1 and Scope 2 GHG emissions in metric tonnes of CO_2 equivalent/ Physical Output in Lakh units)	Total Scope 1 and Scope 2 GHG emissions in metric tonnes of CO_2 equivalent/ Physical Output in Lakh units	52.65**	17.91
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

*For the purpose of calculating total Scope 1 and Scope 2 emission intensity in terms of physical output, number of units of various products manufactured by Dixon have been considered. Physical Output considered in lakh units.

**The Total Scope 1 and Scope 2 emission intensity in terms of physical output has increased during the current financial year as compared to the previous year. This is primarily attributable to the divestment of the Company's Lighting business vertical, which was transferred as a going concern on a 'slump sale' basis in exchange of issuance and allotment of shares of Lightanium Technologies Private Limited, Joint Venture Company of Dixon Technologies (India) Limited and Signify Innovations India Limited, with effect from 1st August, 2025.

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

Yes, reasonable assurance for BRSR Core indicators has been carried out by an external agency i.e. Pierag Consulting LLP.

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

Dixon Technologies has embedded sustainability into its overarching business framework, placing particular emphasis on lowering greenhouse gas (GHG) emissions and curbing its overall carbon footprint. To advance these objectives, the Company has implemented a range of focused measures across its operations:

- **Adoption of Solar Energy:** Solar panels have been installed at multiple manufacturing units and office premises to promote on-site renewable energy generation and reduce dependence on conventional power sources.
- **Shift to Cleaner Fuel Alternatives:** High-Speed Diesel (HSD) has been replaced with Piped Natural Gas (PNG), enabling a transition to a lower-emission fuel and contributing to a meaningful reduction in carbon output.
- **Implementation of Energy-Efficient Technologies:** The Company has deployed various energy optimisation solutions, including sensor-enabled lighting systems, transformer load management, interconnected air compressor systems, automatic shutdown mechanisms for diesel generator (DG) sets, and the replacement of CFLs with LED lighting.
- **Upgradation of Transport Fleet:** The vehicle fleet is being systematically upgraded from Bharat Stage IV (BS-IV) to Bharat Stage VI (BS-VI) emission standards to ensure lower tailpipe emissions and improved environmental performance.

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

Parameter	2025-26	2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	559.76	351.10
E-waste (B)	0.21	21.6
Bio-medical waste (C)	0.01	0.01
Construction and demolition waste (D)	-	-
Battery waste (E)	2.72	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G) - Used Oil, Cotton Waste and Empty Barrel Cans	3.68	4.22
Other Non-hazardous waste generated (H). Please specify, if any (Break-up by composition i.e. by materials relevant to the sector) - Metal Scrap, Gatta Scrap	853.51	583.64
Total (A+B+C+D+E+F+G+H)	**1,419.88**	**960.57**
Waste intensity per lakh rupee of turnover (Total waste generated in metric tonnes/Revenue from operations in lakhs)	0.004	0.0018
Waste intensity per lakh rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated in metric tonnes/Revenue from operations in lakhs adjusted for PPP)	0.07	0.0367

Parameter	2025-26	2024-25
Waste intensity in terms of physical output* (Total waste generated in metric tonnes/Physical Output in Lakh units)	2.62**	0.5671
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	2.72	Nil
(ii) Re-used	-	Nil
(iii) Other recovery operations	-	Nil
Total	**2.72**	Nil
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	Nil
(iii) Other disposal operations	1,417.16	960.57
Total	**1,417.16**	**960.57**

*For the purpose of calculating waste intensity in terms of physical output, number of units of various products manufactured by Dixon have been considered. Physical output considred in lakh units.

** The waste intensity in terms of physical output has increased during the current financial year as compared to the previous year. This is primarily attributable to the divestment of the Company's Lighting business vertical, which was transferred as a going concern on a 'slump sale' basis in exchange of issuance and allotment of shares of Lightanium Technologies Private Limited, Joint Venture Company of Dixon Technologies (India) Limited and Signify Innovations India Limited, with effect from 1st August, 2025.

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

Yes, reasonable assurance for BRSR Core Indicators has been carried out by an external agency i.e. Pierag Consulting LLP.

10. Briefly describe the waste management practices adopted in your establishment. 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.

Dixon Technologies is committed to responsible waste management practices across all its manufacturing and operational facilities. Dixon Technologies has implemented structured protocols for segregation, collection and responsible disposal of both hazardous and non-hazardous wastes. These practices are aligned with regulatory norms and executed in collaboration with agencies authorised by the Central and State Pollution Control Boards.

Hazardous waste is disposed of through authorised Pollution Control Boards, while non-hazardous waste is routed to certified recyclers to ensure safe and

compliant treatment. Specific waste streams such as battery waste, e-waste, and plastic waste are sold only to PCB-registered recyclers. These steps collectively ensure that our waste management practices uphold regulatory compliance and environmental integrity.

Regular audits, record-keeping and submission of returns to statutory authorities further strengthen the Company's adherence to legal frameworks. In addition to hazardous waste, the Company also manages a significant amount of non-hazardous waste, which is primarily generated from day-to-day office operations and production-related packaging activities. This waste mainly includes Metal Scrap and Gatta Scrap and electronic waste. Employees and workers are also sensitised and encouraged to follow the correct segregation process at source, ensuring that recyclable and non-recyclable materials are handled appropriately. All recyclable non-hazardous waste is regularly sent to certified and approved waste management vendors for processing, recycling or reuse, in accordance with environmental best practices. Waste metrics are also monitored to evaluate reduction trends and efficiency improvements.

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:

Sl. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
The Company is firmly committed to the prudent and sustainable management of natural resources, prioritising the protection and conservation of global biodiversity. It implements rigorous safeguards to prevent any significant or irreversible harm to biological systems or ecological balance as a result of its activities. In alignment with this commitment, the Company does not establish or operate any facilities within or near environmentally sensitive zones, including national parks, wildlife reserves or other protected areas.			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
During the reporting period, no projects undertaken by the Company needed to get the Environment Impact Assessment (EIA) done					

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:

Sl. No.	Specify the law/regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/ action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes. Dixon Technologies is compliant with all the applicable environmental law/regulations/guidelines in India such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, and Environment Protection Act and rules there under				

Leadership Indicator

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

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

(i) Name of the area – Nil

(ii) Nature of operations – Nil

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

Parameter	2025-26	2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water discharge by destination and level of treatment (in kilolitres) -		
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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

No

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

Parameter	Unit	2025-26	2024-25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Tonnes of CO_2 equivalent		3,04,28,845
Total Scope 3 emissions per rupee of turnover	TCO_2/Rupee turnover	Not yet computed	0.00077
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			-

Note:
Previous year's (2024-25) figures have been mentioned as these figures were finalised after finalisation of BRSR report of FY 2024-25.

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

No

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

Not applicable

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

Sl. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	ROHS Friendly Products	Dixon collaborates with customers to produce ROHS friendly products	Reduced hazardous substances content in products, contributing to environmental safety
2	Eco Material Drive	Dixon has initiated a drive for eco-friendly materials in its supply chain	Increased adoption of sustainable materials, reducing environmental impact

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

Dixon Technologies has established a robust Business Continuity and Disaster Management framework designed to maintain operational stability in the face of unexpected disruptions, including natural calamities, cybersecurity incidents, infrastructure breakdowns, or other unforeseen crises.

The framework incorporates several core components:

- **Comprehensive Risk Evaluation and Business Impact Analysis** to identify potential threats and assess their operational and financial implications.
- **Structured Recovery and Response Protocols** aimed at restoring mission-critical functions swiftly while reducing operational downtime.
- **Regular Emergency drills** conducted across facilities to enhance employee preparedness and response effectiveness.

- Strengthened IT and Data Protection Mechanisms, including secure offsite backups and failover infrastructure to ensure continuity of critical systems and data integrity.

  The programme undergoes routine review and refinement to address evolving risk landscapes and to remain aligned with prevailing industry standards. By institutionalising resilience across its operations, the Company protects its workforce, assets, customers and stakeholders, while sustaining service reliability and reinforcing confidence in its operational capabilities.

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

No significant adverse environmental impact has been identified across the Company's value chain. Dixon Technologies continuously monitors and engages with its suppliers and partners to ensure environmentally responsible practices are upheld throughout its operations.

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

Nil, no value chain partners were assessed for environmental impacts during 2025-26.

8. How Many green credits have been generated or procured

a **By the listed entity** - Nil

b **By the top ten (in terms of value of purchase and sales respectively) value chain partners** - The Company has not ascertained green credits for its value chain partners.

PRINCIPLE 7

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

Essential Indicator

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

5

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

Sl. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	Confederation of Indian Industry (CII)	National
2	Electronics Industries Association of India (ELCINA)	National
3	Electric Lamp and Component Manufacturers (ELCOMA)	National
4	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
5	Consumers Electronics and Appliances Manufacturers Association (CEAMA)	National

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

Name of the authority	Brief of the case	Corrective action taken
	N.A.	

Leadership Indicator

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

Sl. No.	Public Policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/Half yearly/Quarterly/Others-please specify)	Web Link, if available
1	The Company takes proactive steps to engage with Industry chambers and associations, advocating for best practices in policy development.		No	N.A.	N.A.

PRINCIPLE 8

BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT.

Essential Indicator

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

Name and brief details of project	SIA Notification No	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
The Company has not conducted any Social Impact Assessments of the projects undertaken by the Company. However, the Company undertakes Impact Assessment of its CSR activities and their impact created by the CSR initiatives on the lives of the people. The said assessment was carried out by the CSR team of the Company through a thorough review of project related documents, interactions with beneficiaries and key stakeholders/visits to implementation locations.					

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

Sl. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the (In INR)
Not applicable						

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

Dixon Technologies maintains a structured and accessible grievance redressal framework to effectively address concerns raised by community stakeholders. Through its Corporate Social Responsibility (CSR) programmes, Dixon Technologies actively collaborates with local communities, focusing on key areas such as healthcare, nutrition, education, sanitation and skill enhancement.

Oversight of CSR initiatives is entrusted to a dedicated CSR Committee, which is responsible for proposing, supervising, and evaluating CSR budgets and expenditures. The Board of Directors provides final approvals and conducts periodic reviews to ensure that initiatives remain aligned with both community priorities and the Company's strategic objectives.

Community members may submit concerns, feedback, or grievances directly via email at **investorrelations@dixoninfo.com**. This mechanism promotes openness, ease of access and accountability within the grievance resolution process.

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

Parameter	2025-26	2024-25
Directly sourced from MSMEs/small producers	10%*	12%
Directly from within India	49%*	52%

*The figures have been computed on the basis of the Company's purchase register.

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

Parameter	2025-26	2024-25
Rural		
% of Job creation in Rural areas	Nil	Nil
Semi-urban		
% of Job creation in Semi-urban areas	Nil	Nil
Urban		
% of Job creation in Urban areas	73%	79%
Metropolitan		
% of Job creation in Metropolitan areas	27%	21%

Note: The aforesaid data is based on the categorisation of areas as per census 2011, in line with the RBI circular.

Leadership Indicator

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

Details of negative social impact identified	Corrective action taken
Nil	

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

Sl. No.	State	Aspirational District	Amount spent (In H)
During 2025-26, no CSR projects were undertaken by the Company in any designated aspirational districts as identified by Niti Aayog, Government of India.			

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised/vulnerable groups?

No

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

Not Applicable

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

Not Applicable

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

Sl. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
Not applicable as the Company does not own or acquired any intellectual property rights based on traditional knowledge.				

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

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

6. Details of beneficiaries of CSR Projects:

The Company is deeply committed to operating and growing its business in a socially responsible way. The Company has a Corporate Social Responsibility Policy, approved by the Board that outlines the idea of the Company to contribute to the community at large. The details of the CSR projects undertaken by the Company during 2025-26 and the beneficiaries therein are as under:

Sl. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised group
1	Strengthening programs for teachers to increase the standard of teaching in government schools through **Simple Education Foundation**	589	100%
2	Sponsoring the education and holistic care of 38 students (24 girls and 16 boys) of Class XI through **Purkal Youth Development Society**	38	100%
3	Supporting Operational Expenses of Latika School (Child Development Center) for Children between the age of 6 to 14 years with moderate to severe multiple disabilities through **Latika Roy Memorial Foundation**	100	100%
4	Setting up of IOT Lab at Plaksha University through **Reimagining Higher Education Foundation**	187 - Students through formal coursework 14 - Interns	100%
5	Supporting Operational Expenses For Old Age Home At Okhla, New Delhi through **Saint Hardyal Educational and Orphans Welfare Society (SHEOWS)**	100	100%
6	Financial Assistance to underprivileged children battling Leukemia (Blood Cancer) through **Bansividya Memorial Trust**	147	100%

PRINCIPLE 9

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

Essential Indicator

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

The Company operates strictly on a Business-to-Business (B2B) model and, as such, does not directly engage with the end consumers of its products.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

Number of consumer complaints in respect of the following:	2025-26		Remarks	2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil			Nil		
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

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

	Number	Reasons for recall
Voluntary recalls	0	Not Applicable
Forced recalls	0	Not Applicable

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

Yes, the Company has implemented a robust Cybersecurity Policy aimed at safeguarding data across all end-user devices and IT infrastructure. The policy outlines comprehensive guidelines for secure data handling, threat detection, risk mitigation, and incident response. In addition, Dixon Technologies has a dedicated Data Privacy Policy that governs the collection, usage, storage, and protection of personal and sensitive data in compliance with applicable regulations. We are committed to respecting the privacy of all individuals whether employees, consumers, or business partners and ensuring the protection of their personal information.

The Data Privacy Policy is publicly accessible at: **Data Privacy Policy**.

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

Nil

7. Provide the following information relating to data breaches:

		Provide the following information relating to data breaches:
a.	Number of instances of data breaches	0
b.	Percentage of data breaches involving personally identifiable information of customer	0
c.	Impact, if any, of the data breaches	0

Leadership Indicator

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

Consumers and other interested stakeholders can access detailed information about the Company's business verticals, services, and offerings through the Company's official website at **www.dixoninfo.com**. The website provides comprehensive insights into each business segment and includes dedicated email addresses to facilitate direct communication with the respective departments, ensuring transparency and ease of access to relevant information.

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

Dixon operates on a Business-to-Business (B2B) model, it does not have direct interaction with the end users of its products. The responsibility of informing and educating consumers regarding the safe and responsible usage of the products rests with Dixon's clients, who are the end-brand owners.

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

Dixon does not directly offer any essential consumer services. However, in the event of unforeseen disruptions that may impact stakeholders, the Company ensures timely and transparent communication through its official website, mass media platforms, and intimations to stock exchanges, as per regulatory requirements.

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

Not Applicable

INDEPENDENT AUDITOR'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN DIXON TECHNOLOGIES (INDIA) LIMITED'S BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR CORE)

To the Board of Directors of Dixon Technologies (India) Limited

We have undertaken to perform a reasonable assurance engagement for Dixon Technologies (India) Limited (the 'Company') as per the "Scope, Boundary and Limitations" paragraph given below, vide agreement dated 23rd September, 2025 in respect of the agreed Sustainability Information listed below in accordance with the "Criteria" stated below. This Sustainability Information is as included in the Business Responsibility and Sustainability Report (BRSR') of the Company for the year ended 31st March, 2026. This engagement was conducted by a multidisciplinary team, including professionals with suitable skills and experience in auditing environmental, social, and economic information (Chartered Accountants, Company Secretaries, Engineers and Environment Professionals).

Identified Sustainability Information

The Identified Sustainability Information for the year ended 31st March, 2026 is summarized below:

The Identified Sustainability Information of the Company are the nine Key Performance Indicators out of BRSR of the Company for the year ended 31st March, 2026 (BRSR Core'). The Reporting Boundary for BRSR is on a standalone basis as disclosed under Question No. 13 of Section A of the BRSR.

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

Criteria

The Criteria used by the Company to prepare the Identified Sustainability Information is summarized below:

The Company prepared the Identified Sustainability Information based on the requirements of:

- Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended); and
- BRSR Requirements for listed entities per Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated 30th January, 2026.

Management's Responsibilities

The Company's management is responsible for establishing the "Criteria" for preparing Identified Sustainability Information, including the reporting boundary of BRSR taking into account applicable Laws and Regulations, if any, related to reporting on Identified Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the "Criteria". This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

Inherent limitations

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

Measurement of BRSR Core metrics, some of which are estimates, is subject to inherent measurement uncertainty, for example, GHG footprint, Water footprint, Energy footprint, Waste, etc. Obtaining sufficient appropriate evidence to support our opinion does not reduce the uncertainty in the amounts and metrics.

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code'), which is founded on fundamental principles of integrity, objectivity, professional competence, and due care, confidentiality, and professional behavior.

Our firm applies International Standard on Quality Management ('ISQM') 1, "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements" and accordingly maintains a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information covered in the "Scope, Boundary, and Limitations" paragraph given below, based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the International Standard on Assurance Engagements ('ISAE') 3000 (Revised), "Assurance Engagements other than Audits or Reviews of Historical Financial Information", issued by the International Auditing and Assurance Standards Board. 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". 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.

We also followed the format of BRSR Core and Data and Assurance Approach provided under Annexure 17A of SEBI's Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated 30th January, 2026.

Scope, Boundary and Limitations

Scope and Boundary

- The scope of our reasonable assurance covers the Identified Sustainability Information for the period 1st April, 2025 to 31st March, 2026, with the Reporting Boundary for BRSR being limited to the Company on a standalone basis, as disclosed under Question No. 13 of Section A of the BRSR.
- The data review and validation of the Company was performed through physical site visits and/or together with desktop reviews.

Limitations

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

- Operations of the Company other than those covered in the "Scope and Boundary".
- Aspects of BRSR and data/information (qualitative or quantitative) other than Identified Sustainability Information.
- Data and information outside the defined reporting period i.e., Financial Year 2025-26.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.
- Data related to Company's environmental, economic and financial performance, strategy and other related linkages expressed in the Company's Integrated Annual Report 2025-26 or any other Report, containing Identified Sustainability Information.
- Effectiveness of management's internal controls of the Company, while we considered the same when determining the nature and extent of our procedures; however, our reasonable assurance engagement was not designed to provide assurance on these internal controls.
- The Company's compliance with Acts, Regulations and Guidelines, other than those as specified in Identified Sustainability Information.

Assurance Procedures

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:

- Obtained an understanding of the following:
  - Company's business activities, processes and its operating locations, as identified by the Company.
  - Identified Sustainability Information and related disclosures.
  - Assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information.
- Interviewed people involved to understand the reporting process, governance, data management systems and controls in place during the reporting period.
- Performed substantive testing on a sample basis of Identified Sustainability Information, as covered in the "Scope, Boundary and Limitations" to verify whether the data was appropriately recorded, collated, measured and reported with underlying supporting documents.
- Checked the consistency of the data/information within the Identified Sustainability Information.
- Tested the mathematical accuracy of the data provided on a test-check basis.
- Assessed the level of adherence of the "Criteria", as mentioned above by the Company while reporting.
- Verified the financial numbers, which are also used for Identified Sustainability Information from the Company's Standalone Audited Financial Statements for FY 2025-26.
- Assessed the appropriateness of various assumptions, estimations and thresholds used by the Company in the preparation of Identified Sustainability Information.
- Undertook analytical review procedures to support the reasonableness of the data used in Identified Sustainability Information.
- Enquired to corroborate with the relevant management personnel to understand the progress against the Sustainability commitments.
- Obtained written representations from Company's Management.

We also performed such other procedures as we considered necessary in the circumstances.

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

Other information

The Company's management is responsible for the other information. The other information comprises the information included in the Company's Integrated Annual Report 2025-26 (but does not include the Identified Sustainability Information and assurance report 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.

Opinion

Based on the procedures we have performed and the evidence we have obtained, Identified Sustainability Information for the year ended 31st March, 2026 are prepared in all material respects, in accordance with the "Criteria".

Emphasis of Matter

We draw attention to the following matters:

- The financial numbers used in some of the indicators of the Identified Sustainability Information are extracted from the Company's Standalone Audited Financial Statements for FY 2025-26 (audited by another auditor, not by us), to ensure accuracy and consistency with the Company's financial disclosures.
- The Company presently follows manual processes for non-financial (ESG) data management systems and currently not integrated with other Reporting Systems.

Our opinion is not modified in respect of these matters.

Intended use or purpose

The Identified Sustainability Information and our reasonable assurance report are intended for users who have reasonable knowledge of the BRSR Core attributes, the reporting criteria and Identified Sustainability Information and who have read the information in the Identified Sustainability Information with reasonable diligence and understand that the Identified Sustainability Information is prepared and assured at appropriate levels of materiality.

Our opinion is not modified in respect of this matter.

For **PIERAG CONSULTING LLP**

Firm Registration No.: ABZ-6090

Sarika Gosain

Partner

Gurugram

25th August, 2026