

To,
Listing Compliance Department,
The National Stock Exchange of India Ltd.,
(Through NEAPS)
Symbol: EMIL
Series: EQ
ISIN: INE02YR01019

Listing Compliance Department
BSE Limited
(Through BSE Listing Centre)
Scrip Code: 543626

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report for the Financial Year 2025-26.

Ref: Reg 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 34(2)(f) and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Business Responsibility and Sustainability Report ('BRSR') of Electronics Mart India Limited ('the Company') for the Financial Year 2025-26. The BRSR forms part of the Company's 08th Integrated Annual Report for the Financial Year 2025-26.

The BRSR, along with the Company's Integrated Annual Report, is also available on the Company's website at <https://investors.electronicmartindia.com/>.

Please take the above information on your records.

Thanking You,
For and on behalf of
Electronics Mart India Limited

Rajiv Kumar
Digitally signed
by Rajiv Kumar
Date: 2026.09.01
18:18:50 +05'30'

Rajiv Kumar
Company Secretary and Compliance Officer

Date: 01st September 2026
Place: Hyderabad

Encl.: BRSR

**ELECTRONICS
MART****AUDIO & BEYOND****KITCHEN
STORIES****EASY
KITCHENS**

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

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



SECTION A GENERAL DISCLOSURES

I. Details of the listed entity

Sr. No.	Particulars	2025-26
1	Corporate Identity Number (CIN) of the Listed Entity	L52605TG2018PLC126593
2	Name of the Listed Entity	Electronics Mart India Limited
3	Year of Incorporation	10 th September 2018
4	Registered Office address	6-1-91, Shop No. 10, Ground Floor, Telephone Bhawan, Secretariat Road, Saifabad, Hyderabad, Telangana - 500004
5	Corporate Office Address	6-3-666/A1 to 7, 3 rd & 4 th Floors, Opp. NIMS Hospital, Panjagutta Main Road, Hyderabad - 500082
6	E-mail	communications@bajajelectronics.in
7	Telephone	040-23230244
8	Website	www.electronicmartindia.com
9	Financial year for which reporting is being done	2025-26
10	Name of the Stock Exchange(s) where shares are listed	(1) National Stock Exchange of India Limited (2) BSE Limited
11	Paid-up Capital	₹ 3,84,74,87,620/-
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 Rajiv Kumar, Company Secretary 040-23230244 cs@bajajelectronics.in
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone Basis
14	Name of assurance provider	Vinay and Keshava LLP
15	Type of assurance obtained	Limited Assurance on BRSR Core indicators

II. Products/services

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

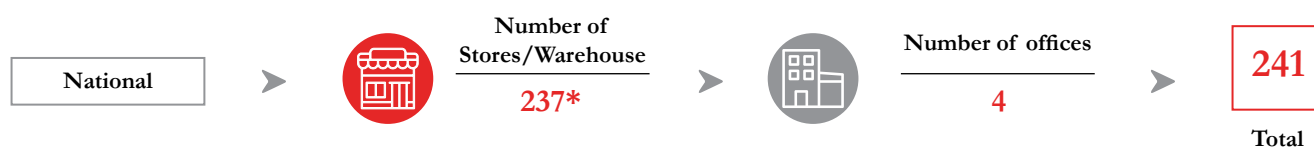
Description of Main Activity	Description of Business Activity	% of Turnover of the entity
Trade	Retail	99.25%
	Wholesale	0.68%
	E-Commerce	0.07%

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

	% of total Turnover contributed
1 Retail sale of refrigerators, washing machines, and other electrical/ electronic household goods. NIC Code : 47594	44.03%
2 Retail sale of telecommunication equipment. NIC Code : 47414	44.26%
3 Retail sale of computers and computer peripherals. NIC Code : 47411	5.37%
4 Retail sale of gas stoves, cooking/ kitchen appliances. NIC Code : 47593	1.50%
5 Retail sale of audio and video equipment in specialised stores. NIC Code : 47420	0.45%

III. Operations

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



Location	Number of plants	Number of offices	Total
International	-	-	-

*The 237 number includes 223 stores and 14 warehouses.

19. Markets served by the entity:
a. Number of locations

Locations	Number
National (No. of States)*	6
International (No. of Countries)	0

*National: The Company operates across various states in India through its stores, dealers, and website

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

Nil

c. A brief on types of customers

EMIL continues to maintain a strong focus on directly serving individual consumers, with the B2C (Business-to-Consumer) segment remaining the cornerstone of its business model. By prioritising end consumers, the Company is able to better understand evolving customer preferences and consumption patterns, enabling it to tailor its product portfolio, services, and customer engagement initiatives to meet diverse consumer needs. This customer-centric approach allows the Company to deliver a differentiated shopping experience and build long-term customer relationships through enhanced satisfaction and loyalty.

The Company's extensive retail presence, supported by its omnichannel capabilities, enables seamless customer engagement across physical stores and digital touchpoints. This integrated approach strengthens accessibility, convenience, and service quality, while allowing EMIL to remain agile and responsive to changing market dynamics, technological developments, and emerging consumer trends in the rapidly evolving consumer electronics industry.

By continuously investing in customer experience, product assortment, and operational excellence, the Company seeks to enhance value creation for its customers while reinforcing its position in the organised consumer electronics retail market. The Company's focus on understanding customer behaviour and delivering personalised experiences continues to support sustainable growth and strengthen brand loyalty across its customer base.

While the B2C segment remains EMIL's primary area of focus and key growth driver, the Company also serves select institutional and corporate customers through its B2B business. The B2B segment contributed approximately 1% of the Company's total revenue during 2025-26. This reflects the Company's continued emphasis on serving retail consumers while maintaining relationships with corporate and institutional customers.



IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1	Permanent (D)*	3,344	3,119	93.27%	225	6.73%
2	Other than Permanent (E)	2,192	1,540	70.26%	652	29.74%
3	Total employees (D + E)	5,536	4,659	84.16%	877	15.84%
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

*The current year's permanent employee count includes members of the Board of Directors.

**We do not have any permanent or non-permanent workers in our Company.

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	4	3	75.00%	1	25.00%
2	Other than Permanent (E)	0	0	0	0	0%
3	Total differently abled employees (D + E)	4	3	75.00%	1	25.00%
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (E)	0	0	0	0	0
6	Total differently abled workers (F + G)	0	0	0	0	0

21. Participation/Inclusion/Representation of women

Particular	Total	No. and percentage of Females	
	(A)	No. (B)	% (B / A)
Board of Directors	6	2	33.33%
Key Management Personnel*	5	1	20.00%

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

22. Turnover rate for permanent employees and workers

Particular	2025-26			2024-25			2023-24		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	46.34%	54.11%	46.84%	46.63%	52.01%	46.94%	43.44%	47.84%	43.66%
Permanent Workers	Not Applicable								

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

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

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1	EMIL CSR Foundation	Subsidiary	100%	No
2	Cloudnine Retail Private Limited*	Subsidiary	100%	No

* The Company is inactive and officially holds Dormant status, with no ongoing business operations.

VI. CSR DETAILS

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

(ii) Turnover (in ₹): **71,83,26,19,186.34**

(iii) Net worth (in ₹): **16,26,30,20,000.00**



VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)*	2025-26			2024-25		
		Current Financial Year			Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	0	0	-	0	0	-
Employees and workers	Yes	4	0	-	1	0	-
Customers**	Yes	880	0	-	667	0	-
Value Chain Partners	Yes	0	0	-	0	0	-

**We have received minor customer complaints regarding product functionality, stock availability, after-sales service, pricing, and delivery issues. All complaints were promptly addressed and resolved through our customer support processes.

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

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	➤ https://electronicsmartindia.com/contact-us
Investors (other than shareholders)	➤ https://investors.electronicmartindia.com/investor-contact
Shareholders	➤ https://investors.electronicmartindia.com/investor-contact
Employees and workers	➤ https://investors.electronicmartindia.com/policy.php?p=17&c=1
Customers	➤ https://electronicsmartindia.com/contact-us
Value Chain Partners	➤ https://investors.electronicmartindia.com/policy-and-code-of-conduct



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:



RISK



OPPORTUNITY



POSITIVE



NEGATIVE

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Customer Relationship Management		By nurturing customer relationships through personalised service, responsive support, and targeted marketing, the Company can enhance customer loyalty and increase repeat business. A robust CRM strategy can also provide valuable insights into customer preferences and behavior, enabling the Company to tailor its offerings and improve its product mix, ultimately driving sales growth and enhancing profitability.	-	
2	Supply Chain Management		Effective supply chain management helps identify and mitigate risks, such as disruptions in the supply chain. Developing contingency plans ensures business continuity.	-	
3	Energy Management		The energy consumption in stores and company owned locations can lead to increased costs and GHG emissions, potentially increasing the emission and energy intensity of the Company.	Recognising the importance of responsible energy management, the Company has undertaken multiple measures to enhance energy efficiency, including optimising operational energy consumption and upgrading to energy-efficient equipment. The Company is also actively increasing the use of renewable energy in its operations, thereby supporting its commitment to sustainable business practices and environmental stewardship.	
4	Supply Chain Management		Global supply chains expose businesses to quality control issues, supplier ethics concerns, and currency fluctuations. Supply chain disruptions can lead to inventory shortages and delivery delays.	As part of its commitment to responsible business conduct, the Company has broadened the scope of its key policies to encompass its value chain. This ensures greater alignment of suppliers and partners with the Company's sustainability objectives and governance principles. By working closely with value chain stakeholders, the Company aims to reduce environmental impact, encourage ethical business practices, and support sustainable growth across the ecosystem.	

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Local Community		By supporting local events, sponsoring initiatives, or creating partnerships, the Company can build trust and goodwill. Local involvement not only bolsters brand loyalty but also provides insights into customer preferences and trends unique to the area. Furthermore, it fosters a sense of belonging, ensuring the Company remains an integral part of the community, ultimately driving foot traffic, sales, and positive word-of-mouth referrals.	-	✓
6	Corporate Governance and Diversity		Robust governance enhances a company's standing, decision-making capabilities, risk mitigation, and long-term viability. It fosters a corporate environment characterised by integrity, transparency, and accountability, reinforcing the organisation's reputation.	-	✓
7	Employee Satisfaction and Retention		Prioritising employee well-being leads to increased engagement, productivity, and commitment, fostering improved customer service and loyalty. Specific training offering targeted training to boost employee performance and implementing a system of awards and recognition to acknowledge outstanding contributions.	-	✓
8	Diversity and Inclusion		A lack of diversity may result in limited market insight and creativity, hindering the Company's ability to adapt to evolving customer preferences and technological trends	The Company considers diversity and inclusion as key enablers of sustainable growth and innovation. Through its Equal Opportunity Policy and inclusive workplace practices, the Company seeks to provide equal opportunities to all individuals and foster a culture of respect, collaboration, and belonging. By embracing diverse perspectives and experiences, the Company strengthens employee engagement, enhances decision-making, and creates long-term value for its stakeholders.	✗

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Sustainable packaging and waste management		Implementing eco-friendly packaging can reduce environmental impact, align with increasing consumer demand for sustainable products, and potentially offer cost savings. Simultaneously, offering services such as e-waste recycling or trade-in programs can enhance customer loyalty, drive repeat business, and position the Company as a responsible corporate citizen.	-	✓
10	Occupational health and safety		Occupational health and safety risks in retail encompass potential accidents, injuries for employees. Failure to address these risks can result in worker injuries, increased workers' compensation claims, legal liabilities.	The Company places significant emphasis on employee health and safety and regularly undertakes internal audits to identify and address potential occupational risks. Through preventive measures and continuous improvement initiatives, the Company strives to maintain a safe working environment, reduce workplace incidents, and promote the overall well-being of its workforce.	✗
11	Data Management and Cyber security		The handling of vast customer data, including sensitive personal and payment information, means that any data breach could have severe consequences, including financial loss, legal penalties, and damage to reputation. Furthermore, failure to uphold privacy standards can erode customer trust, leading to potential loss of business and affecting the Company's long-term viability.	The Company has established a robust data privacy and information security framework to protect information across its operations. Through a multi-layered security approach, employee awareness initiatives, and appropriate technological safeguards, the Company seeks to ensure the secure handling of employee and customer data. The Company also adheres to applicable data protection laws and regulations as part of its commitment to responsible business practices.	✗

SECTION B

MANAGEMENT AND PROCESS DISCLOSURES

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

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1. a	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b	Has the policy been approved by the Board? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c	Web Link of the Policies, if available	https://investors.electronicmartindia.com/policy-and-code-of-conduct								
2	Whether the entity has translated the policy into procedures. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	-	-	-	-	-	-	-	-
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has taken a structured approach towards integrating Environmental, Social and Governance (ESG) considerations into its business operations through the implementation of key policies and a governance framework designed to promote responsible and sustainable business practices. To oversee and guide these efforts, the Company has constituted an Environmental, Social and Governance (ESG) Committee comprising Independent Directors, supported by an internal ESG Working Committee consisting of representatives from relevant functional areas. The ESG Working Committee is responsible for coordinating ESG initiatives, monitoring progress, and facilitating the integration of ESG considerations across business operations. In line with its sustainability objectives, the Company continues to focus on enhancing the use of renewable energy across its operations. Following the installation of solar power systems at selected stores during the previous year, the Company is working towards expanding solar installations across additional locations. The Company also aims to increase the proportion of renewable energy consumption, with selected stores progressively transitioning towards operations powered through 100% solar energy. The Company remains committed to responsible waste management practices and continues to promote waste segregation at source, responsible disposal methods, and initiatives aimed at reducing waste generation across its operations. These efforts support improved resource efficiency and reinforce the Company's commitment to environmental stewardship. The Company will continue to evaluate and implement measurable ESG commitments, goals, and targets in alignment with its business strategy, stakeholder expectations, and evolving regulatory requirements, while continuously strengthening its sustainability performance and responsible business practices.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not Applicable								

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).

As the Chairperson of the ESG Committee, I am pleased to present the Business Responsibility and Sustainability Report of Electronics Mart India Limited for 2025-26. Sustainability remains an integral part of our business strategy, and we are committed to embedding Environmental, Social, and Governance (ESG) considerations into our operations, decision-making processes, and long-term value creation approach.

During the year, the Company continued to strengthen its ESG framework through enhanced governance, stakeholder engagement, and the integration of sustainability considerations across key business functions. The ESG Committee, supported by the ESG Working Committee, continued to oversee the implementation of ESG initiatives and monitor progress against the Company's identified sustainability priorities.

Based on the Company's material ESG topics, we remained focused on improving energy efficiency across our operations, enhancing responsible resource consumption practices, strengthening data privacy and information security measures, promoting ethical business conduct, and fostering a safe, diverse, and inclusive workplace. We also continued to engage with suppliers and value chain partners to encourage responsible business practices and alignment with our sustainability objectives.

As part of our environmental stewardship efforts, the Company continued to expand its renewable energy initiatives. Building on the solar power installations undertaken at selected stores in previous years, we remain focused on increasing the adoption of renewable energy across our operations and evaluating opportunities to transition additional locations towards greater reliance on solar energy. The Company also continued its efforts to promote responsible waste management through waste segregation, responsible disposal practices, and initiatives aimed at improving resource efficiency.

During the reporting period, we further strengthened our governance and compliance framework through employee awareness programmes, ethics and compliance training, and information security initiatives. These efforts reflect our commitment to maintaining high standards of corporate governance, regulatory compliance, and responsible business conduct.

While we have made meaningful progress across our ESG priorities, we recognise that sustainability is an ongoing journey requiring continuous improvement, innovation, and collaboration with stakeholders. Going forward, we will continue to strengthen our sustainability practices, enhance ESG performance monitoring, improve operational efficiencies, and create long-term value for our stakeholders while contributing to sustainable and responsible growth.

I would like to express my sincere appreciation to our employees, customers, business partners, shareholders, and other stakeholders for their continued support and trust as we advance our sustainability journey.

Mrs Jyotsna Angara

Chairperson – ESG Committee

DIN: 07224004

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

ESG Committee

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

Yes

If Yes please provide details

Environment, Social and Governance Committee Composition:

Composition:

- Mrs Jyotsna Angara, Chairperson
- Col. Gurdeep Singh (Retd.), Member
- Mr Premchand Devarakonda, Member
- Mr Rajiv Kumar, Member

10 Details of Review of NGRBCs by the Company

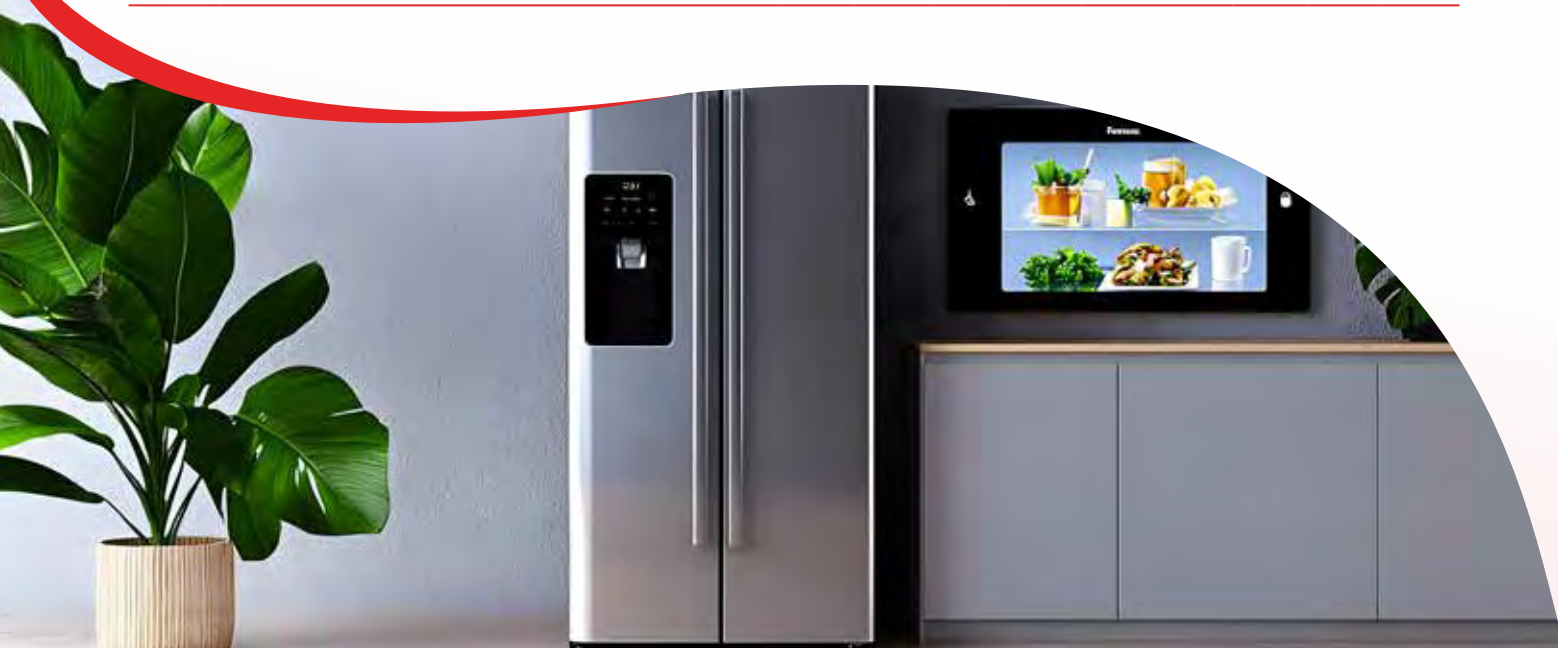
Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
a. Performance against the above policies and follow-up action									Committee of the Board
b. Compliance with statutory requirements of relevance to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

Subject for Review	Frequency (Annually / Half yearly /Quarterly/ Any other-please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
a. Performance against above policies and follow up action									Quarterly
b. Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances									Quarterly
11 Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No).	No	No	No	No	No	No	No	No	No
If yes, provide name of the agency.	-	-	-	-	-	-	-	-	-

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12	If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:	P1	P2	P3	P4	P5	P6	P7	P8	P9
	The entity does not consider the Principles material to its business (Yes/No)									
	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)									

Not Applicable



**SECTION
C**
PRINCIPLE WISE PERFORMANCE DISCLOSURE
PRINCIPLE
1

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

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

ESSENTIAL INDICATORS

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	5	1. Environmental, Social and Governance (ESG) 2. Compliance Review Meetings and Governance Dashboard 3. DESS Awareness and Training Programme 4. Material Business Updates and Awareness Communications	100%
Key Managerial Personnel	20	1. Environmental, Social and Governance (ESG) • Sustainability and Responsible Business Practices • Diversity, Equity and Inclusion (DEI) • Prevention of Sexual Harassment (POSH) • Fire and Workplace Safety Awareness 2. Operational Excellence and Technical Capability Building • Standard Operating Procedures (SOPs) • SAP System Training • Point-of-Sale (POS) Operations Training • Safety Standards and Operational Compliance • Product Knowledge and Technical Training 3. Leadership and Employee Development • Leadership Effectiveness • Behavioural and Interpersonal Skills • Personal and Professional Development • Workplace Grooming and Professional Standards 4. Human Resources and Employee Well-being • Human Resource Policies and Practices • Work-Life Balance and Employee Wellness • Financial Literacy and Wellness Awareness	100%

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Employees other than BOD and KMPs	22	5. Sales Excellence and Customer Experience • Upselling and Cross-selling Techniques • Customer Engagement and Service Excellence 6. Information Security and Compliance • Cybersecurity and Data Protection Awareness 1. Environmental, Social and Governance (ESG) • Sustainability and ESG Practices • Diversity, Equity and Inclusion (DEI) • Prevention of Sexual Harassment (POSH) • Fire and Workplace Safety 2. Operational and Technical Training • Standard Operating Procedures (SOPs) • SAP System Training • Point-of-Sale (POS) Operations • Safety Standards and Compliance • Product Knowledge and Technical Training 3. Leadership and Professional Development • Leadership Development • Professional Grooming Standards • Behavioural and Interpersonal Skills • Personality Development 4. Human Resources and Employee Well-being • Human Resource Policies • Work-Life Balance and Employee Wellness • Financial Wellness Awareness 5. Sales and Customer Engagement • Upselling and Cross-selling Techniques 6. Information Security and Compliance • Cybersecurity and Data Protection Awareness	100%
Workers		Not Applicable	

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

Monetary					
Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (In `) (For Monetary Cases only)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	-	-	-	-	-
Settlement	-	-	-	-	-
Compounding fee	-	-	-	-	-
Non-Monetary					
Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case		Has an appeal been preferred? (Yes/No)
Imprisonment	-	-	-	-	-
Punishment	-	-	-	-	-

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

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

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

Yes

If Yes, provide details in brief

At EMIL, we are committed to conducting our business with the highest standards of integrity, transparency, and ethical conduct. Our governance framework, together with the Code of Conduct and other applicable policies and procedures, provides a strong foundation for preventing bribery, corruption, and other unethical business practices, while ensuring compliance with applicable laws and regulatory requirements.

We expect all employees and business partners to uphold these principles in every business interaction and conduct themselves with honesty, fairness, and accountability. Appropriate internal controls, monitoring mechanisms, and reporting channels have been established to support the prevention, identification, and resolution of any instances of unethical conduct.

In line with our commitment to responsible business practices, we continue to promote awareness of ethical conduct and compliance requirements across the organisation. The Company also periodically reviews and strengthens its governance and compliance framework to enhance risk management practices, foster a culture of integrity, and reinforce accountability across its operations.

If Yes, Provide a web link to the policy, if available -Web link anti-corruption or anti bribery policy is place

<https://investors.electronicmartindia.com/policy-and-code-of-conduct>

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

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

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

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



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

No corrective actions were required during the reporting period. At EMIL, we are committed to maintaining the highest standards of integrity, transparency, and ethical business conduct. No fines, penalties, or actions were imposed by regulators, law enforcement agencies, or judicial institutions relating to corruption or conflicts of interest during the reporting period. This reflects the effectiveness of our governance framework, internal controls, and compliance practices.

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

Particular

Number of days of accounts payables

2025-26

3

2024-25

6

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	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0.65%	0.96%
	b. Number of dealers / distributors to whom sales are made	416	516
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	41.55%	26.84%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.03%	0
	b. Sales (Sales to related parties / Total Sales)	0	0
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	d. Investments	100%	100%

*We operate on a business model that involves procuring directly from manufacturers only.

LEADERSHIP INDICATORS

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

Total number of awareness programmes held	Topics/principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	1. ESG (Environmental, Social & Governance) fundamentals 2. Environmental responsibility and sustainable resource management 3. Labour practices, workplace safety, and human rights 4. Business ethics, anti-bribery, compliance, and governance 5. EMIL Supplier Code of Conduct and supplier responsibilities 6. Transparency, accountability, and grievance redressal mechanisms	100%

The Company has a Supplier Code of Conduct in place covering responsible business practices, ESG principles, and compliance requirements. The Company plans to undertake a 100% supplier assessment in the upcoming year to further strengthen responsible supply chain practices.

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

Yes

If Yes, provide details of the same.

At EMIL, we are committed to upholding the highest standards of corporate governance by ensuring that actual or potential conflicts of interest are identified, disclosed, and managed in a transparent and effective manner. Our governance framework, supported by the Code of Conduct, Related Party Transactions Policy, internal controls, and Board oversight mechanisms, promotes objective decision-making and protects the interests of all stakeholders.

Board Independence

The Board comprises Executive, Non-Executive, and Independent Directors, with Independent Directors providing independent judgement and objective oversight in Board deliberations. Their diverse experience and expertise contribute to balanced decision-making and strengthen the Company's governance framework.



Clearly Defined Roles and Responsibilities

The roles and responsibilities of the Board, its Committees, and Senior Management are clearly defined through applicable laws, regulations, internal governance policies, and the respective terms of reference of Board Committees. This promotes accountability, transparency, and appropriate segregation of duties.



Board Evaluation and Oversight

The Board undertakes an annual evaluation of its performance, including that of its Committees and individual Directors, in accordance with applicable regulatory requirements. Independent Directors also meet separately to review the performance of the Board and assess the quality and adequacy of information provided by management.



Disclosure of Interests and Annual Compliance

Directors are required to disclose their interests in companies, firms, body corporates, and other entities in accordance with applicable legal requirements and promptly communicate any changes therein. Directors and Senior Management annually affirm compliance with the Company's Code of Conduct, including provisions relating to conflict of interest management and ethical business conduct.



Recusal from Decision-making

Where a Director has a direct or indirect interest in any matter placed before the Board or its Committees, the concerned Director abstains from participating in discussions and decision-making on the relevant matter, and such disclosures are appropriately recorded.



Board Committee Oversight

The Board Committees provide oversight of key governance and compliance matters within their respective mandates. The Audit Committee reviews related party transactions, internal controls, and matters that may give rise to conflicts of interest, while other Committees support transparent and objective governance processes across the organisation.



Governance Framework

The Company has adopted appropriate governance policies and procedures for identifying, reviewing, approving, and monitoring related party transactions and other matters that may give rise to conflicts of interest. These mechanisms support ethical business conduct, regulatory compliance, and sound corporate governance practices across the organisation.



PRINCIPLE

2

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

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

ESSENTIAL INDICATORS

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

Sr. No.	Particular	2025-26	2024-25	Details of improvements in environmental and social impacts
1	R&D	0	0	-
2	Capex	0	0	-

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

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

**The Company has a Supplier Code of Conduct in place, and all procurement activities are undertaken in accordance with its requirements. The Code encompasses key Environmental, Social and Governance (ESG) parameters, and suppliers are expected to adhere to these principles, supporting the Company's commitment to responsible and sustainable sourcing practices across its value chain.*

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

97



a. Plastics (including packaging)

b. E-waste

c. Hazardous waste

d. Other waste

As a retailer, we serve as a platform connecting customers with a wide range of products offered by various manufacturers and suppliers. While we neither manufacture nor own the products sold through our stores, we remain committed to promoting responsible consumption and sustainable business practices. Owing to the nature of our operations, the Company does not directly undertake the reclamation of end-of-life products. However, we encourage our customers, suppliers, and business partners to adopt responsible practices such as reuse, recycling, and environmentally sound disposal of products, in line with our sustainability objectives and commitment to environmental stewardship.

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

No

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

Extended Producer Responsibility is not applicable to our Company.

c. If not, provide steps taken to address the same

Not Applicable

LEADERSHIP INDICATORS

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? (Yes/No)

No

If yes, provide details in the following format?

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	If yes, provide the web-link.
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EMIL has not conducted any Life Cycle Assessment (LCA) during the reporting period, as its operations are primarily retail-based, focusing on the sale and distribution of consumer electronics through its extensive network of retail outlets. The environmental aspects associated with its business activities are managed through operational controls, resource-efficiency initiatives, and responsible store-level management practices implemented across its operations.

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

Sr. No.	Name of Product/Service	Description of the risk/concern	Action Taken
Not Applicable			

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

Sr. No.	Indicate input material	Recycled or re-used input material to total material (In % to Total Material considering the Value)	
		2025-26	2024-25

Not Applicable

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

Sr. No.	Particular	2025-26			2024-25		
		Re-Used (In MT)	Recycled (In MT)	Safely Disposed (In MT)	Re-Used (In MT)	Recycled (In MT)	Safely Disposed (In MT)
1	Plastics (including packaging)						
2	E-waste						
3	Hazardous waste						
4	Other waste						

Not Applicable

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

Sr. No.	Indicate product category	Reclaimed products and their packaging materials (as % of total products sold in respective category)
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EMIL is a retailer of consumer electronics and home appliances and does not manufacture products or operate a product/packaging take-back or reclamation program. Therefore, this disclosure is not applicable to the Company.

PRINCIPLE

3

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

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

ESSENTIAL INDICATORS

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

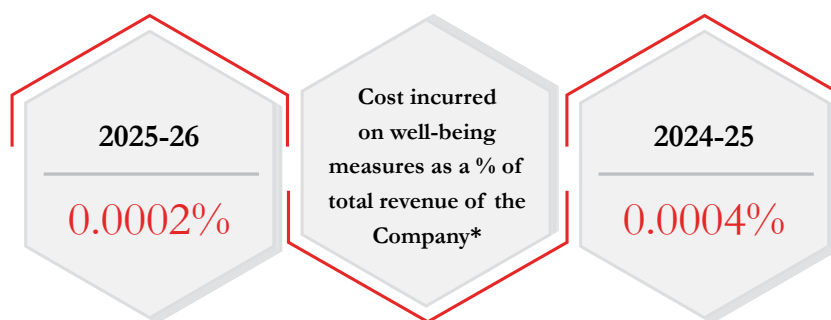
Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	3,119	1,706	54.70%	0	0%	0	0%	0	0%	0	0%
Female	225	144	64.00%	0	0%	225	100%	0	0%	0	0%
Total	3,344	1,850	55.32%	0	0%	225	100%	0	0%	0	0%
Other than Permanent employees											
Male	1,540	1,540	100%	0	0%	0	0%	0	0%	0	0%
Female	652	652	100%	0	0%	652	100%	0	0%	0	0%
Total	2,192	2,192	100%	0	0%	652	100%	0	0%	0	0%

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

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 workers											
Male											
Female	Not Applicable										
Total											
Other than permanent workers											
Male											
Female	Not Applicable										
Total											

*We do not have any permanent or non-permanent workers in our Company

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



*The methodology for computation of employee well-being expenditure has been revised during the year to exclude ESIC contributions. Accordingly, the previous year's figures have been restated to ensure comparability.

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

Benefits	2025-26			2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	78.83%	NA	Yes	80.29%	NA	Yes
Gratuity	100%	NA	Yes	100%	NA	Yes
ESI	55.32%	NA	Yes	56.76%	NA	Yes

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes

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

Our offices and operational locations are designed to provide accessibility and a supportive work environment for differently abled employees and workers, in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016.

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

Yes

If so, provide a web-link to the policy.

<https://investors.electronicsmartindia.com/policy-and-code-of-conduct>

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0	0	NA	NA
Female	100%	100%	NA	NA
Total	100%	100%	NA	NA

*We do not have any permanent or non-permanent workers in our Company

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	Yes	Yes	Yes
If Yes, then give details of the mechanism in brief			
At EMIL, open communication is a fundamental aspect of our workplace culture. We encourage employees to raise concerns and provide feedback through multiple accessible channels, including their reporting managers, department heads, and the Human Resources team. To facilitate effective grievance redressal, the Company has established various channels for reporting concerns. Employees may submit grievances through the Company's online grievance portal, http://electronicsmartindia.net/add-grievance, or contact the Human Resources and Compliance team through the designated email ID, hr.compliance@bajajelectronics.in. These mechanisms support the timely, fair, and confidential resolution of employee concerns and reinforce the Company's commitment to maintaining a safe, inclusive, and supportive work environment.			

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

Benefits	2025-26			2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
Total Permanent employees	3,344	0	0%	3,069	0	0%
Male	3119	0	0%	2,880	0	0%
Female	225	0	0%	189	0	0%
Total Permanent Workers	0	0	0%	0	0	0%
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	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)	% (C / D)
Employees*										
Male	3,119	3,119	100%	3,119	100%	2,880	2,880	100%	2,880	100%
Female	225	225	100%	225	100%	189	189	100%	189	100%
Total	3,344	3,344	100%	3,344	100%	3,069	3,069	100%	3,069	100%
Workers										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	0	0	0%	0	0%	0	0	0%	0	0%

*Disclosure is provided for permanent employees.

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

Category	2025-26			2024-25		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
Employees*						
Male	3,119	3,119	100%	2,880	2,880	100%
Female	225	225	100%	189	189	100%
Total	3,344	3,344	100%	3,069	3,069	100%
Workers**						
Male						
Female						
Total						

*Disclosure is provided for permanent employees.

**We do not have any permanent or non-permanent workers in our Company

10. Health and safety management system

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

Yes

If Yes, the Coverage such systems?

The Company has implemented an Occupational Health and Safety Management System across all corporate offices and retail stores. To ensure the continued effectiveness of the system, periodic internal audits are conducted by a dedicated team to assess workplace health and safety practices. These assessments focus on fire safety measures and the evaluation of working conditions across operational locations. This structured approach supports the maintenance of a safe and healthy work environment and reinforces the Company's commitment to the well-being of employees and other stakeholders.

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

EMIL encourages employees and contractors to report potential hazards through its grievance and safety reporting mechanisms. Identified risks are assessed based on their likelihood and potential impact, following which appropriate mitigation measures, including administrative controls, safe operating procedures, employee training, and emergency preparedness initiatives, are implemented.

The effectiveness of these measures is regularly reviewed through internal audits, compliance assessments, incident investigations, and ongoing employee awareness and training programmes. This structured approach supports the Company's commitment to maintaining a safe and healthy workplace across its operations.

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

Yes

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

Yes

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

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



Employees



Workers

*Including in the contract workforce



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

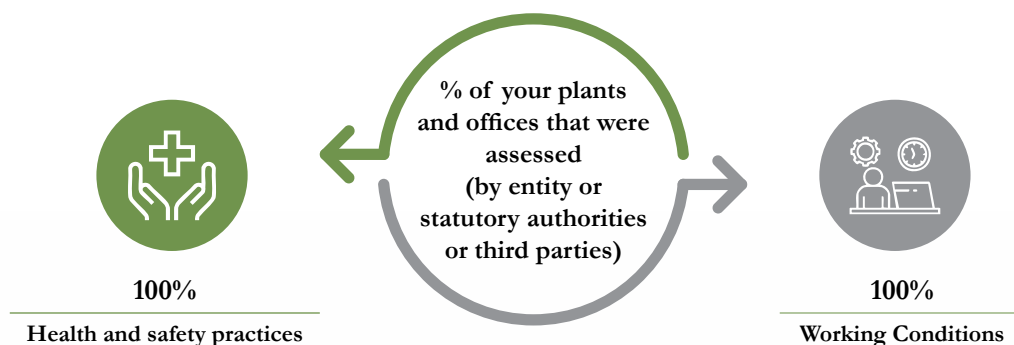
The Company undertakes regular hazard identification and risk assessments covering both routine and non-routine activities. Workplace safety inspections, internal audits, and safety committee meetings are periodically conducted to monitor compliance and support continuous improvement in health and safety performance. Employees and contractors are provided with mandatory induction programmes, periodic safety training, toolbox talks, and awareness initiatives to strengthen safety practices across operations.

For high-risk activities, Permit-to-Work (PTW) systems are implemented along with safe operating procedures and emergency response plans. The Company also carries out preventive maintenance and periodic inspections of machinery, equipment, fire protection systems, and other safety devices. Employee participation is encouraged through safety committees, hazard reporting mechanisms, and ongoing consultation on workplace health and safety matters, fostering a proactive safety culture across the organisation.

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

Particulars	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	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessment for the year:



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.

We prioritise the safety of our employees and facilities by adhering to established fire safety protocols across all operational locations. Regular fire drills are conducted at periodic intervals to enhance preparedness and ensure that employees are familiar with evacuation procedures and emergency response measures. These initiatives support the Company's commitment to maintaining a safe and secure working environment for all stakeholders.

LEADERSHIP INDICATORS

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

(A) Employees (Y/N) – Yes

(B) Workers (Y/N) – No

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

EMIL remains committed to responsible sourcing by promoting ethical business practices and ensuring that its value chain partners comply with all applicable legal and regulatory requirements. Our approach is supported by due diligence processes, contractual commitments, and periodic monitoring mechanisms that strengthen accountability across the supply chain.

As part of the vendor onboarding process, prospective business partners undergo an evaluation that includes a review of their compliance with applicable statutory requirements, including labour and social security regulations such as Employees' State Insurance (ESI) and Employees' Provident Fund (EPF) provisions. In addition, all suppliers and business partners are expected to adhere to the Company's Suppliers' Code of Conduct, which outlines expectations relating to legal compliance, ethical conduct, labour practices, and responsible business behaviour.

To reinforce compliance, vendor agreements include provisions requiring business partners to fulfil their statutory obligations towards employees and provide supporting documentation, wherever required. The Company periodically reviews compliance records, including statutory payment documents and other relevant workforce-related records, as applicable. Risk-based assessments, including site visits and document verification exercises, may also be undertaken to evaluate compliance with applicable labour laws and contractual obligations.

Any instances of non-compliance identified through these processes are addressed through appropriate corrective measures, including corrective action plans, enhanced monitoring, and other remedial actions, where necessary.

Through these measures, EMIL continues to strengthen responsible sourcing practices across its value chain, support the welfare of workers associated with its business partners, and reinforce its commitment to ethical, transparent, and sustainable business practices.

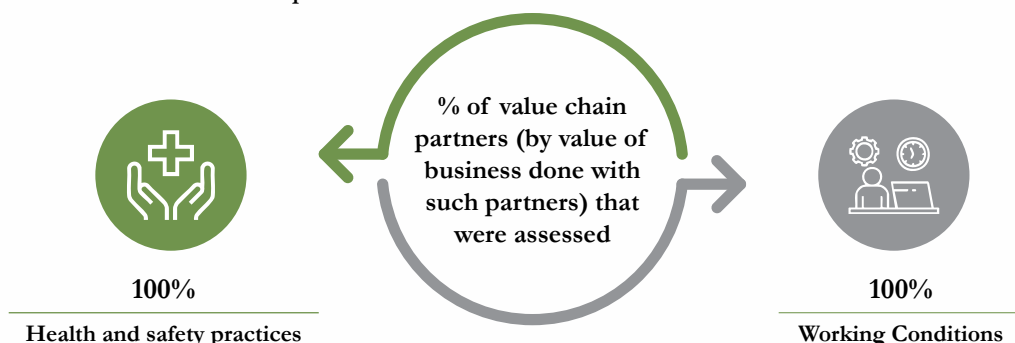
3. Provide the number of employees/workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been/ are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	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	NA	NA	NA	NA

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

Yes

5. Details on assessment of value chain partners*:



*The Company's Supplier Code of Conduct is embedded within its procurement framework and forms part of all Purchase Orders. Value chain partners are expected to adhere to the prescribed requirements, and the Company plans to achieve 100% assessment coverage of value chain partners in the forthcoming financial year.

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 to EMIL. No significant risks or concerns related to the health and safety practices and working conditions of value chain partners were identified during the reporting period; hence, no corrective actions were required or are underway

PRINCIPLE

4

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

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

ESSENTIAL INDICATORS

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

At Electronics Mart India Limited (EMIL), stakeholder engagement forms an integral part of our business strategy and sustainability approach. We follow a structured process to identify and prioritise stakeholders based on their influence on the Company, the impact of our operations on them, and the significance of their relationship with the business.

Our key stakeholder groups include customers, employees, investors and shareholders, suppliers and business partners, regulators and government authorities, local communities, lenders, and digital platforms.

As a leading consumer durables and electronics retailer, customers remain central to our operations. We engage with them through our retail stores, customer care channels, digital platforms, social media, customer feedback mechanisms, loyalty programmes, and customer relationship management (CRM) initiatives to better understand their expectations and enhance their overall experience.

Stakeholder engagement is carried out through a cross-functional approach involving teams such as Human Resources, Operations, Finance, Legal & Compliance, Procurement, and Customer Experience. The Company engages with stakeholders through meetings, surveys, consultations, audits, and statutory disclosures to obtain feedback and address key concerns.

The Company also periodically undertakes materiality assessments and stakeholder consultations to identify and evaluate key Environmental, Social, and Governance (ESG) matters relevant to both the business and its stakeholders. The outcomes of these assessments support the development of the Company's sustainability strategy and its disclosures under applicable regulatory frameworks, including the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Business Responsibility and Sustainability Reporting (BRSR) framework.

The stakeholder mapping and engagement process is reviewed periodically to ensure that the Company remains responsive to evolving stakeholder expectations, regulatory developments, and business requirements, thereby supporting sustainable and responsible growth.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Community	No	Print and Electronic Media	Regularly	Awareness
Shareholders	No	Emails, Newspapers, meetings	Quarterly	Business Updates
Employees	No	Emails, Notices, meetings	Regularly	Training, Business updates
Vendor/ Supplies	No	Emails, meetings	Regularly	Business updates
Government, NGOs, Media, Industry Analyst, Society at large	No	Emails, meetings	Annually	Statutory updates
Customers	No	Print, electronic, and social media	Regularly	Update, Business promotion, promotional offers
Investors	No	Emails, meetings, and reporting to stock exchanges	Regularly	Providing information

LEADERSHIP INDICATORS

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

At Electronics Mart India Limited (EMIL), stakeholder engagement is an integral part of our ESG governance framework. The Company has established structured mechanisms to engage with stakeholders on material economic, environmental, and social matters relevant to its business and stakeholders.

Stakeholder consultations are conducted through various channels, including customer feedback mechanisms, employee engagement surveys, investor interactions, supplier assessments, community engagement initiatives, regulatory interactions, and periodic materiality assessments. These engagements help the Company understand stakeholder expectations, identify emerging ESG risks and opportunities, and determine material sustainability topics.

Responsibility for stakeholder engagement is assigned to relevant functional teams, including Human Resources, Operations, Investor Relations, Procurement, Sustainability, and Legal & Compliance. The feedback and insights gathered through these engagements are consolidated and periodically reviewed by Senior Management.

Material ESG-related matters, stakeholder concerns, and the outcomes of materiality assessments are presented to the ESG Committee through periodic updates and management reviews. The ESG Committee considers these inputs while overseeing the Company's sustainability strategy, ESG initiatives, risk management processes, and related disclosures, and provides guidance for their effective implementation.

This governance approach ensures that stakeholder perspectives are appropriately considered in the Company's decision-making processes and supports its commitment to responsible and sustainable business practices.

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

Yes

If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Electronics Mart India Limited (EMIL) considers stakeholder consultation as an important input in identifying, assessing, and managing material environmental, social, and governance (ESG) matters across its operations and value chain.

The Company engages regularly with its key stakeholders, including customers, employees, investors and shareholders, suppliers and business partners, regulators, and local communities, through various formal and informal channels such as customer feedback mechanisms, employee engagement surveys, supplier interactions, investor meetings, community engagement initiatives, regulatory interactions, and periodic materiality assessments.

Feedback received through these engagements helps the Company understand stakeholder expectations and identify material ESG topics, including energy management, waste management, employee health and safety, diversity and inclusion, customer experience, data privacy and cybersecurity, responsible sourcing, and community development.

These material topics are reviewed by the management and the ESG Committee based on their relevance to stakeholders and their potential impact on the Company's operations, strategy, and long-term value creation. The insights derived from stakeholder consultations are incorporated into the Company's sustainability strategy, risk management processes, ESG initiatives, and disclosures under the Business Responsibility and Sustainability Reporting (BRSR) framework.

Through this ongoing engagement process, EMIL seeks to ensure that its sustainability priorities remain aligned with evolving stakeholder expectations, emerging ESG trends, and regulatory developments, thereby supporting informed decision-making and responsible business growth.

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

During the reporting period, EMIL regularly engaged with vulnerable and marginalised stakeholder groups through its CSR initiatives. Based on these interactions, the Company undertook appropriate actions and community development programs to address their needs and contribute to their socio-economic well-being.

PRINCIPLE

5

Businesses should respect and promote human rights.

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

ESSENTIAL INDICATORS

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

Benefits	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	3,344	3,344	100%	3,069	3,069	100%
Other than permanent	2,192	2,192	100%	1,916	1,916	100%
Total Employees	5,536	5,536	100%	4,985	4,985	100%
Workers*						
Permanent						
Other than permanent						
Total Workers						

*We do not have any permanent or non-permanent workers in our Company.

2. Details of minimum wages paid to employees and workers

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	3,119	0	0%	3,119	100%	2,880	0	0%	2,880	100%
Female	225	0	0%	225	100%	189	0	0%	189	100%
Total	3,344	0	0%	3,344	100%	3,069	0	0%	3,069	100%
Other than Permanent										
Male	1,540	0	0%	1,540	100%	1,286	0	0%	1,286	100%
Female	652	0	0%	652	100%	630	0	0%	630	100%
Total	2,192	0	0%	2,192	100%	1,916	0	0%	1,916	100%

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										
Female										
Total										
Other than Permanent										
Male										
Female										
Total										

*We do not have any permanent or non-permanent workers in our Company

3. Details of remuneration/salary/wages

Male Female

a. Median remuneration/wages:

Particular	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)*	2	2,29,99,998	1	1,50,00,000
Key Managerial Personnel	4	1,58,74,998	1	1,50,00,000
Employees other than BOD and KMP	3,117	2,09,700	224	1,81,000
Workers	NA	NA	NA	NA

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

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

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



*For the calculation of gross wages paid to females, only permanent employees have been considered. Other than permanent employee counts, as well as outsourced manpower salaries, have been excluded from the calculation

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

*The Human Resources Department serves as the nodal function for addressing human rights-related concerns, including matters relating to discrimination, harassment, child labour, forced labour, workplace safety, equal opportunity, and employee welfare, in coordination with management and relevant functional teams.

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

The Company has established a dedicated Grievance Redressal Portal to provide employees and other stakeholders with a secure, confidential, and accessible channel for reporting human rights-related concerns. All grievances received through the portal are promptly acknowledged, objectively evaluated, and addressed in a timely manner by the Human Resources Department in coordination with the relevant authorities.

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

Category	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
Sexual Harassment	4	0	-	1	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour / Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

Particulars	2025-26	2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	4	1
Complaints on POSH as a % of female employees / workers	1.93%	0.62%
Complaints on POSH upheld	1	0

Note:

For the calculation of the POSH percentage, only the average number of permanent female employees has been considered. Accordingly, the previous year's percentage has been revised to align with the current methodology.

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

At EMIL, the Human Resources Department, in coordination with the Internal Committee (POSH Committee), serves as the focal point for addressing human rights-related concerns and promoting a workplace founded on dignity, equality, and respect. We are committed to providing a safe, inclusive, and discrimination-free work environment for all employees.

To strengthen our grievance redressal framework, EMIL has established a dedicated Grievance Redressal Portal through which employees can confidentially report concerns relating to discrimination, harassment, unfair treatment, workplace safety, or any other human rights-related matter. All grievances are promptly acknowledged, impartially reviewed, and resolved in accordance with the Company's policies and applicable legal requirements.

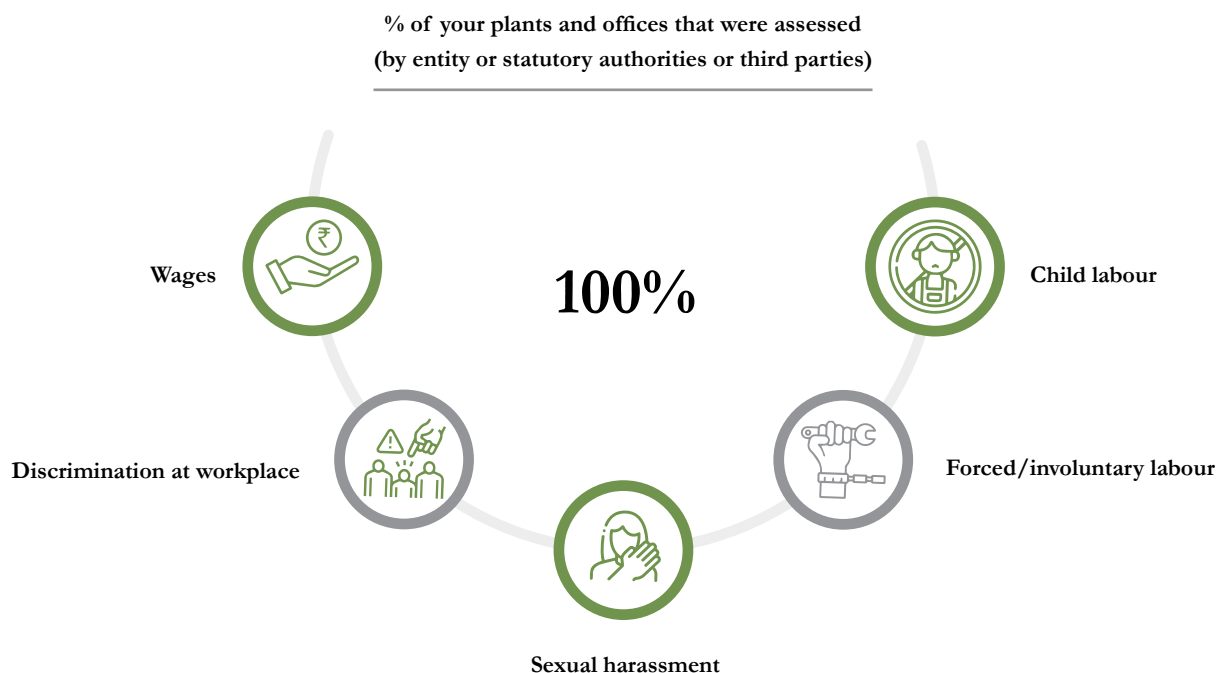
The POSH Committee plays a key role in preventing and addressing incidents of sexual harassment by ensuring fair, confidential, and unbiased investigations. EMIL maintains appropriate safeguards to protect complainants and witnesses from retaliation and ensures confidentiality throughout the grievance resolution process. Corrective actions, where necessary, are implemented based on investigation findings, and appropriate support is extended to affected individuals.

Through these mechanisms, EMIL reinforces its commitment to upholding human rights, promoting equal opportunity, and maintaining a safe, respectful, and inclusive workplace for all employees.

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

Yes

10. Assessments for the year:



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

No corrective action is required

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

The Company is committed to fostering a safe, inclusive, and respectful workplace for all employees and has implemented various initiatives to promote awareness of employee rights and responsibilities.

In compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH Act), the Company has constituted a centralised Internal Committee (IC) to address workplace sexual harassment complaints in a fair, confidential, and timely manner. POSH-related notices and awareness materials are displayed across locations to ensure accessibility and awareness among employees.

The Company also conducts periodic POSH awareness programmes and training sessions to educate employees on workplace conduct, reporting mechanisms, and the importance of maintaining a safe and respectful work environment.

As part of the induction process, employees are introduced to the Company's organisational structure, policies, and workplace practices to ensure they are aware of their rights, responsibilities, and available grievance redressal mechanisms from the outset.

In addition, periodic awareness initiatives are undertaken to educate employees on potential scams, unethical practices, and misconduct, enabling them to safeguard their interests and report any suspicious activities through appropriate channels.

These initiatives reflect the Company's commitment to maintaining a transparent, respectful, and inclusive workplace culture where employees feel informed, valued, and secure.

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

EMIL undertakes human rights due diligence through its established policies, statutory compliance framework, and internal governance mechanisms. The due diligence process covers all employees across the Company's operations and is aimed at identifying, preventing, mitigating, and addressing potential human rights risks.

The scope of the assessment includes compliance with applicable labour laws, prevention of child labour and forced labour, non-discrimination and equal opportunity, prevention of sexual harassment, workplace health and safety, fair employment practices, employee welfare, working conditions, and grievance redressal mechanisms. To support these efforts, the Company conducts periodic reviews, internal audits, compliance assessments, employee awareness programmes, and ongoing monitoring of statutory and regulatory requirements.

Any concerns identified through these processes are evaluated and addressed through appropriate corrective actions, with follow-up reviews undertaken to monitor their effectiveness and support continuous improvement in human rights practices across the organisation.

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

Yes

**The Company's premises and offices have been designed to ensure full accessibility and inclusivity for differently abled employees and workers, providing a barrier-free environment in compliance with the provisions of the Rights of Persons with Disabilities Act, 2016.*

4. Details on assessment of value chain partners

Name of the Assessment*	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Wages	100%
Others – please specify	-

** The Supplier Code of Conduct is an integral part of our Purchase Orders. All value chain partners are required to align with and adhere to its principles.*

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

NA

PRINCIPLE

6

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

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

ESSENTIAL INDICATORS

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

Parameter	2025-26 (in Giga Joules)	2024-25 (in Giga Joules)
From renewable sources*		
Total electricity consumption (A)	880.92	817.74
Total fuel consumption (B)	0	0
Energy consumption through other sources (C.)	0	0
Total energy consumed from renewable sources (A+B+C)	880.92	817.74
From non-renewable sources		
Total electricity consumption (D)	1,38,450.52	1,24,103.13
Total fuel consumption (E)	10,614.01	10,543.37
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	1,49,064.53	1,34,646.50
Total energy consumed (A+B+C+D+E+F)	1,49,945.45	1,35,464.24
Energy intensity per rupee of turnover [Total energy consumed (in GJ)/Revenue from operations (in rupees)]	0.0000020874	0.0000019450
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** [Total energy consumed (in GJ)/Revenue from operations in rupees adjusted for PPP]	0.0000424577	0.0000401832
Energy intensity in terms of physical output [Total energy consumed (in GJ)/Physical output of unit sold (in numbers)]	0.0351740718	0.0373328230
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?	Yes	
If yes, name of the external agency.	Vinay and Keshava LLP	

*The Company undertakes energy conservation and renewable energy initiatives through the installation of solar power plants across 7 locations, rooftop solar panels at select retail outlets, and smart meters at 7 locations. These measures support the generation of clean energy, enable real-time monitoring and optimisation of electricity consumption, reduce reliance on conventional energy sources and diesel generators, and contribute to improved energy efficiency and environmental performance across operations.

**The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2026, which is 20.34.

2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No)

No

If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

The Performance Achieve Trade (PAT) Scheme is not applicable for our Company.

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	0	0
(iii) Third party water	75,278.31	81,878.63
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	75,278.31	81,878.63
Total volume of water consumption (in kilolitres)*	15,055.66	16,375.73
Water intensity per rupee of turnover [Total water consumption (in KL)/Revenue from operations (in rupees)]	0.0000002096	0.0000002351
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total water consumption (in KL)/Revenue from operations in rupees adjusted for PPP]	0.0000042633	0.0000048572
Water intensity in terms of physical output [Total water consumption (in KL)/Physical output of unit sold (in numbers)]	0.0035317435	0.0225650727
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No)	Yes	
If yes, name of the external agency.	Vinay and Keshava LLP	

*During the reporting year, the Company adopted the methodology proposed in the Urban Wastewater Scenario in India study (August 2022), which considers a 20% water loss factor while calculating water consumption. To ensure consistency and comparability across reporting periods, the revised methodology has been applied retrospectively, and the previous year's figures have been restated accordingly.

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	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties*		
No treatment**	60,222.65	65,502.90
With treatment – please specify level of treatment	0	0
(v) Others		
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	60,222.65	65,502.90
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)	Yes	
If yes, name of the external agency.	Vinay and Keshava LLP	

*Water consumption at office locations is discharged into community sewage

**During the reporting year, the Company adopted the methodology proposed in the Urban Wastewater Scenario in India study (August 2022), which considers a 20% water loss factor while calculating water consumption. To ensure consistency and comparability across reporting periods, the revised methodology has been applied retrospectively, and the previous year's figures have been restated accordingly.

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

No

If yes, provide details of its coverage and implementation.

Not Applicable

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

Parameter	Please specify unit	2025-26	2024-25
NOx	-	0	0
SOx	-	0	0
Particulate matter (PM)	-	0	0
Persistent organic pollutants (POP)	-	0	0
Volatile organic compounds (VOC)	-	0	0
Hazardous air pollutants (HAP)	-	0	0
Others – please specify			
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)			No
If yes, name of the external agency.		-	

*As our operations are limited to dealership activities, air emissions monitoring is not considered a material concern.

7. Provide details of greenhouse gas emissions (Scope 1 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 ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	779.42	1,496.22
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	27,305.52	25,061.94
Total Scope 1 and Scope 2 emissions per rupee of turnover [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e)/Revenue from operations (in rupees)]	Metric tonnes of CO ₂ equivalent/Revenue From operation	0.0000003910	0.0000003813
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e)/Revenue from operations in rupees adjusted for PPP]	Metric tonnes of CO ₂ equivalent/Revenue from operations in rupees adjusted for PPP	0.0000079529	0.0000078777
Total Scope 1 and Scope 2 emission intensity in terms of physical output [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e)/Physical output of unit sold (in numbers)]	Metric tonnes of CO ₂ equivalent/Per physical output of unit sold	0.0065881405	0.0073192091

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)

Yes

If yes, name of the external agency.

Vinay and Keshava LLP

Notes:

- Source of Emission factor used: EPA's GHG Emission Factors Hub, CEA's CDM - CO₂ Baseline Database User Guide Version 21 has been used for the purpose of GHG Emissions calculations.
- Fuel and Electricity consumption has been calculated using spend-based method for locations where actual consumption was not readily available.

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

Yes

If Yes, then provide details.

As part of our commitment to sustainability:

- **Installation of Solar Power Plants:** Solar power plants have been installed at seven locations to increase the use of renewable energy, reduce dependence on conventional power sources, and minimise diesel generator consumption.
- **Deployment of Smart Electricity Meters:** Smart electricity meters have been implemented to monitor and optimise energy consumption, supporting improved energy efficiency across operations.
- **Adoption of Energy-Efficient Lighting:** Conventional lighting systems have been replaced with LED lighting across facilities to reduce electricity consumption and associated carbon emissions.
- **Renewable Energy Partnerships:** The Company has partnered with Edge Group to strengthen its renewable energy infrastructure through the installation of additional solar panels across outlets.
- **Environmental Stewardship:** These initiatives collectively contribute to improved energy efficiency, increased renewable energy usage, reduced greenhouse gas emissions, and the Company's commitment to environmental sustainability.

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

Parameter	2025-26	2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0	1.50
E-waste (B)	6.55	4.55
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	20.30
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0	0
Other Non-hazardous waste generated (H). -Office Generated Waste	2,226.77	1,825
Total (A+B + C + D + E + F + G + H)	2,233.32	1,851.35
Waste intensity per rupee of turnover [Total waste generated (in MT)/ Revenue from operations (in rupees)]	0.0000000311	0.0000000266
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) Total waste generated (in MT)/Revenue from operations in rupees adjusted for PPP	0.0000006326	0.0000005492
Waste intensity in terms of physical output Total waste generated (in MT)/Physical output of unit sold (in numbers)	0.0005238902	0.0005102167

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

Category of waste	2025-26	2024-25
(i) Recycled	0	6.05
(ii) Re-used	0	0
(iii) Other recovery operations	34.19	20.30
Total	34.19	26.35

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of waste	2025-26	2024-25
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations - Send to Government waste management units	2,199.13	1,825
Total	2,199.13	1,825
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)		Yes
If yes, name of the external agency.		Vinay and Keshava LLP

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

At EMIL, we are committed to sustainable operations through effective waste management practices. Waste generated across our establishments is segregated into wet and dry categories to enable safe disposal, recycling, and treatment, supporting resource conservation and a circular economy.

We recognise the importance of responsible e-waste management. Discarded electronic items, packaging materials, and other related waste are collected and channelled through authorised recyclers and disposal partners in compliance with applicable statutory requirements. This ensures that electronic waste is processed safely, prevents harmful environmental impact, and contributes to resource recovery and recycling.

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:

Location of operations/offices	We do not have offices/operations in/around Ecologically Sensitive Areas.
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.	

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

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

13. Is the entity compliant with the applicable environmental law/regulations/guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N/NA).

Yes

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

Specify the law/regulation/guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
We are compliant with all the applicable environmental laws/regulations/guidelines in India.			

LEADERSHIP INDICATORS

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

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

(i) Name of the Area

-

(ii) Nature of Operations

-

*The Company is engaged in retail operations, and none of its stores or office locations are situated in areas identified as water-stressed areas.

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 ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	TCO ₂ e	For Scope 3 Please refer to our sustainability report	81,992.91
Total Scope 3 emissions per rupee of turnover [Total Scope 3 emissions (in MTCO ₂ e)/Revenue from operations (in rupees)]	TCO ₂ e/Revenue from Operations		0.0000011772

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)

No

If yes, name of the external agency.

-

Note: FY 2024-25, Scope 3 emissions include emission from the following Category 1: Purchased goods and services, Category 2: Capital goods and services, Category 3: Fuel and Energy related activities, Category 4: Upstream transportation and distribution, Category 5: Waste generated in Operations.

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

Not Applicable

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

Initiative un-dertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
Installation of Solar Plants (in-cluding Roof-top) and Smart Metres	Solar Plants installed at 7 locations, rooftop solar panels initiated at sev-eral retail outlets. Smart metres in-stalled at 7 locations. The solar pan-els help offset energy consumption with clean, renewable energy and reduce reliance on diesel generators.	Generated 2,44,699 kWh solar energy, resulting in ₹ 7,74,826 solar savings and 173.74 Tonnes of CO ₂ savings. Smart metres enabled ₹ 4,53,431.00 power savings. Rooftop solar expansion expected to further reduce non-renewable energy usage and diesel consumption.	-
Installation of RO Plants	We have installed Reverse Osmosis (RO) systems at our retail outlets. This initiative is designed to substantially decrease our reliance on bottled water. The use of RO systems ensures the availability of safe, purified water at our locations, thereby reducing the need for bottled water consumption.	The implementation of Reverse Osmosis (RO) systems at our retail outlets, a measure set to significantly reduce waste generated from disposable plastic bottles. This decision directly supports our commitment to sustainability, as it drastically decreases the volume of plastic waste entering our ecosystems. Furthermore, by curtailing the need for bottled water, we will indirectly reduce greenhouse gas emissions associated with the transportation of these products.	-
Use of Sustainable Packaging Bags	We have started using biodegradable cloth bags for packaging in place of plastic bags across our operations. These cloth bags are reusable, eco-friendly, and contribute to our commitment toward reducing single-use plastic in our supply chain.	This initiative has significantly reduced our plastic consumption and promotes a green environment by supporting the use of reusable, biodegradable materials in our packaging efforts.	-
Supplier ESG Training	The Company conducted ESG awareness training for its suppliers and value chain partners to enhance understanding of Environmental, Social, and Governance (ESG) principles. The training covered responsible business practices, environmental responsibility, workplace safety, human rights, ethical conduct, compliance requirements, and alignment with the Company's Supplier Code of Conduct.	The initiative enhanced supplier awareness on sustainable and responsible business practices and encouraged suppliers to integrate ESG considerations into their operations, thereby supporting the development of a responsible and sustainable supply chain.	-
Store Rating and Compliance Assessment	The Company implemented a structured store assessment process through a checklist-based evaluation covering statutory and operational compliance, fire safety management, electrical safety, structural integrity, environmental risks, and overall store preparedness. The assessment was conducted across departments/stores to identify gaps, strengthen operational controls, and ensure adherence to applicable safety and compliance requirements.	The initiative enabled systematic identification of improvement areas, enhanced safety awareness, strengthened compliance monitoring, and supported continuous improvement in store operations.	-

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

Yes

Give details in 100 words/web link.

At EMIL, our Business Continuity and Disaster Management Plan is designed to keep us ready for unforeseen disruptions. It begins with a thorough risk assessment and includes the establishment of an Emergency Response Team, clearly marked emergency exits, and detailed procedures for emergency situations such as shutting down equipment, protecting assets, and prioritizing the safety of our personnel.

A structured communication protocol ensures the timely sharing of information with employees, customers, and stakeholders.

We have robust data protection practices in place, including regular backups and alternative technology solutions to support uninterrupted services. Cross-training initiatives and a formal Succession Planning Policy help maintain continuity in critical roles.

Our supply chain is continually evaluated and strengthened to minimize the risk of interruption. Regular drills and post-incident reviews allow us to refine our response strategies and integrate lessons learned. By fostering a culture of preparedness and vigilance, we work to protect our people, operations, and services in any crisis scenario.

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

No significant adverse environmental impacts arising from EMIL's value chain were identified during the reporting period. The Company promotes environmentally responsible practices among its value chain partners through ongoing engagement, adherence to applicable regulatory requirements, and a focus on resource efficiency and sustainable operations.

7.

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

100%

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

a. By the listed entity

0

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners

0

PRINCIPLE

7

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

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

ESSENTIAL INDICATORS

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

1

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

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and in-dustry chambers/asso-ciations (State/ National/Inter-national)
1	Confederation of Indian Industry	National

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

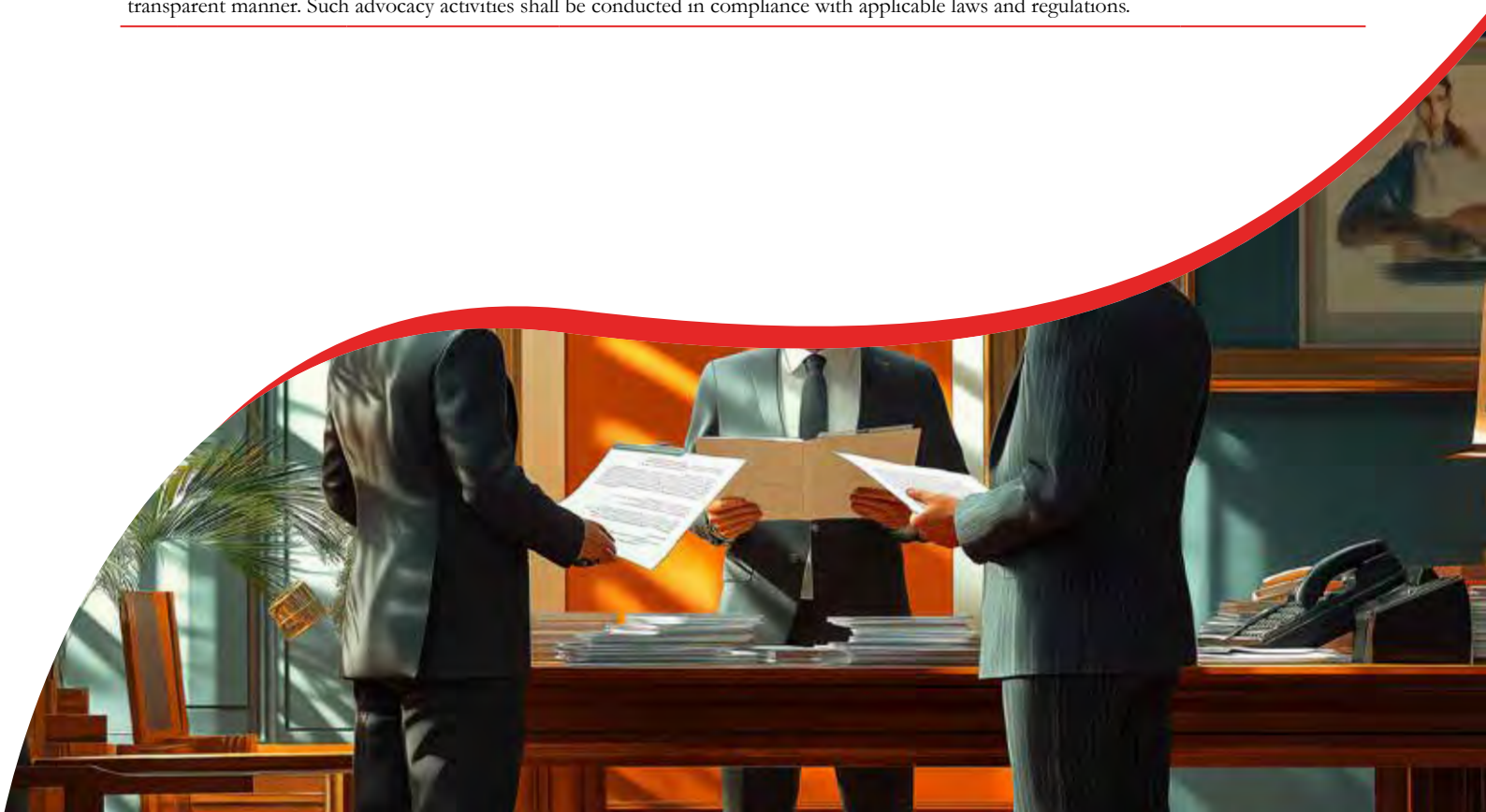
Name of authority	Brief of the case	Corrective action taken
	Not Applicable	

LEADERSHIP INDICATORS

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

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether infor-mation available in public domain? (Yes/No)	Frequency of Review by Board (Annual-ly/Half Year-ly/Quarterly/ Others- Please specify)	Web Link, if available
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If relevant in the future, the Company may undertake public policy advocacy pertaining to its business and stakeholders in a responsible and transparent manner. Such advocacy activities shall be conducted in compliance with applicable laws and regulations.



PRINCIPLE

8

Businesses should promote inclusive growth and equitable development.

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

ESSENTIAL INDICATORS

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
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As the contribution is not exceeding ₹ 10 Crores, the same is not applicable.

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
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No, Rehabilitation/Resettlement (R&R) is being undertaken by your entity

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

Electronics Mart India Limited (EMIL) has established a structured grievance redressal mechanism to receive, assess, and resolve concerns raised by customers, communities, and other stakeholders in a fair and timely manner. Stakeholders may submit grievances through multiple channels, including written communication, telephone, email, customer support touchpoints, and other communication platforms available across stores and through the Company's website.

All grievances received are appropriately recorded, acknowledged, and referred to the relevant functions for review and resolution. The concerned teams investigate the issues raised and implement necessary corrective actions within defined timelines to ensure effective redressal.

The Company periodically reviews grievance trends and stakeholder feedback to identify areas for improvement, strengthen internal processes, and enhance stakeholder experience. Through these measures, EMIL remains committed to maintaining a responsive, transparent, and accessible grievance redressal framework that supports responsible and sustainable business practices.

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

Particular	2025-26	2024-25
Directly sourced from MSMEs/small producers	0.21%	0.49%
Directly from within India	99.66%	99.86%

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

Particular	2025-26	2024-25
Rural	3.76%	0.26%
Semi-urban	13.65%	12.83%
Urban	14.18%	13.96%
Metropolitan	68.41%	72.94%

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

*For the calculation of job creation in smaller towns, only permanent employees have been considered. Other than permanent employee counts, as well as outsourced manpower salaries, have been excluded from the calculation.

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

Sr. No.	State	Aspirational District	Amount spent (In ₹)
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3. a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? (Yes/No/NA)

No

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

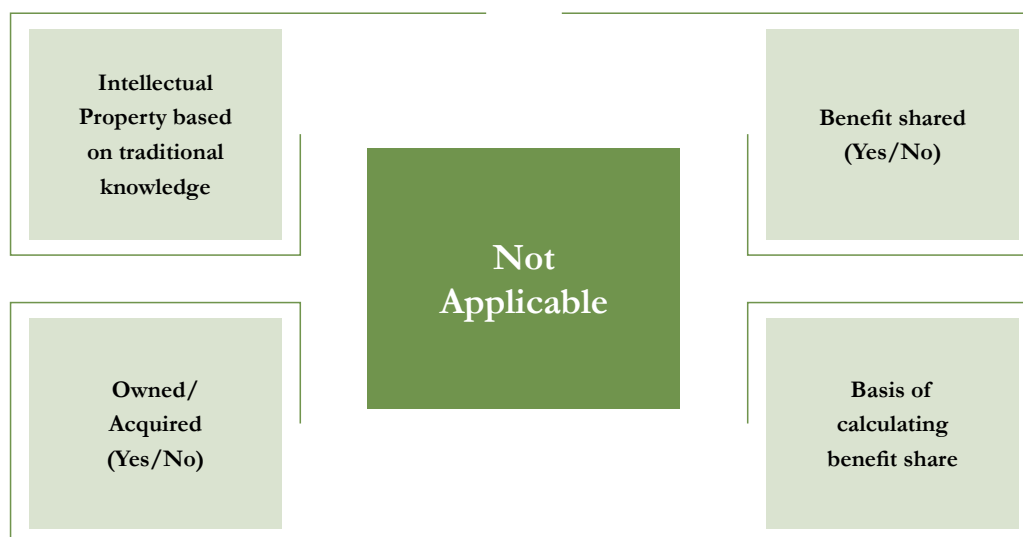
No

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

NA*

*We do not have a preferential procurement policy that prioritises purchasing from suppliers comprising marginalised or vulnerable groups. However, we do procure some input materials from these groups.

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



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

Name of authority	Brief of the Case	Corrective action taken
No Corrective Actions required.		

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Shiksha Sarthi	3	100%
2	Telangana Sikh Society	141	100%
3	Swayamkrushi	147	100%
4	Teach for India	2	100%
5	Extra Mile Foundation	17	100%
6	Rainbow Children's Foundation	15	100%
7	Thalassemia and Sickle Cell Society	7	100%
8	Pushpagiri	107	100%
9	Aarogya	109	100%

124 PRINCIPLE

9

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

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

ESSENTIAL INDICATORS

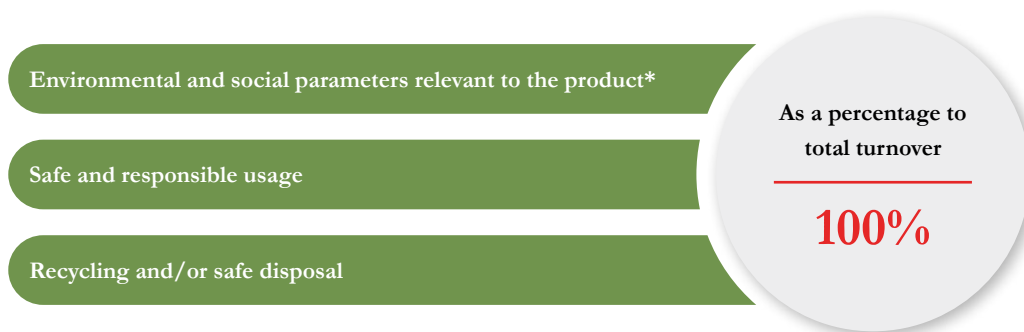
1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

EMIL continues to strengthen its customer engagement and after-sales service capabilities through its centralised Customer Care Centre in Hyderabad, which serves as a single point of contact for receiving, tracking, and resolving customer queries and grievances. The facility supports a structured, transparent, and efficient customer service and grievance redressal process.

The Customer Care team works closely with customers, store teams, service partners, and brand principals to facilitate the timely resolution of concerns while maintaining high standards of service quality and responsiveness. The Company's grievance management framework enables continuous monitoring of customer feedback, helping identify areas for improvement and enhance the overall customer experience.

By leveraging customer insights and focusing on effective issue resolution, EMIL remains committed to delivering superior customer service, strengthening customer trust, and building long-term customer relationships. This customer-centric approach continues to support the Company's growth and reinforce its reputation for service excellence.

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



*Packaging is handled by the manufacturing entity. As a retailer, we are not involved in the packaging process.

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

Particular	2025-26		Remark	2024-25		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other- Customer Grievances	880	0	-	667	0	-

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

Particular	Number	Reason for recall
Voluntary recalls	0	-
Forced recalls	0	-

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

Yes

If available, provide a web link of the policy

<https://investors.electronicmartindia.com/policy-and-code-of-conduct>

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

No material issues relating to advertising and marketing practices, delivery of essential services, cybersecurity and customer data privacy, product recalls, or regulatory actions concerning product and service safety were identified during the reporting period. Accordingly, no corrective actions were required. The Company continues to maintain robust policies, internal controls, monitoring mechanisms, and periodic employee awareness programs to ensure compliance with applicable laws, regulations, and industry standards. Additionally, quarterly IT awareness communications are circulated to reinforce information security practices and promote proactive risk mitigation.

7. Provide the following information relating to data breaches

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

0

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

0%

c. Impact, if any, of the data breaches

Not Applicable

LEADERSHIP INDICATORS

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

<https://electronicsmartindia.com/>

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

EMIL is committed to promoting the safe and responsible use of the products offered through its stores. All products are accompanied by safety, usage, and maintenance instructions provided by the respective manufacturers through product packaging, user manuals, warranty documents, and digital platforms, wherever applicable. These resources help customers use products safely and effectively while enhancing their overall ownership experience.

The Company works closely with leading brands and manufacturers to ensure that customers have access to relevant product information and safety guidance at the time of purchase and throughout the product lifecycle. Through these efforts, EMIL continues to support informed product usage and promote responsible consumer practices.

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

Not Applicable

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

Yes

- a. If yes, provide details in brief.

EMIL deals in electronic goods, and all products sold by us carry the mandatory information as per local laws.

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

No

**However, beginning in FY 2026-27, the entity has started providing a customer feedback link along with invoices to collect consumer feedback and enhance customer satisfaction.*



INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON IDENTIFIED

SUSTAINABILITY INFORMATION IN ELECTRONICS MART INDIA LIMITED BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

To the Board of Directors of Electronics Mart India Limited,

1. We have undertaken to perform limited assurance engagement, for Electronics Mart India Limited ("EMIL" or "the company") in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information" or "BRSR Core indicators") in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Business Responsibility and Sustainability Report (the "BRSR" or the "Report") of the Company for the year ended March 31st, 2026.

2. Identified Sustainability Information

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

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

3. Criteria

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

4. Management's Responsibility

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

In addition, the management of the company is also required to provide us with:

- (a) Access to all information of which it is aware that is relevant to the preparation of the subject matter information, such as records, documentation, and other matters;
- (b) Additional information that we may request from the management for the purpose of the engagement; and
- (c) Unrestricted access to persons from whom we determine it necessary to obtain evidence.

5. Inherent limitations

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

6. Our Independence and Quality Control

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

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

7. Our Responsibility

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

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

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

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

8. Limited Assurance

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

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

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

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

- Obtained an understanding of the Identified Sustainability Information and related disclosures.
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurement of the Identified Sustainability Information.
- Made enquiries of Company’s Management, including environment team, compliance team, human resource team amongst others and those with the responsibility for preparation of the Report
- Obtained an understanding of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at other locations/offices on a sample basis. Our procedures did not include evaluating the suitability of design, obtaining evidence about their implementation or testing operating effectiveness of particular control activities.
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures.
- Reviewed the key assumptions, emission factors and methodologies used for calculation of Greenhouse Gas (GHG) emissions.
- Reviewed the company’s process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis
- Obtained representations from the Company’s Management.

9. Exclusions

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

- Aspects of the Report and the data/information (qualitative or quantitative) other than the Identified Sustainability Information; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

10. Other information

The Company’s management is responsible for the other information. The other information comprises the information included within the BRSR other than Identified Sustainability Information and our independent assurance report dated 12-08-2026 thereon.

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

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

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

11. Limited Assurance conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Company's Identified Sustainability Information listed in Appendix I and presented in the BRSR report for the year ended March 31, 2026 are not prepared, in all material respects, in accordance with the Criteria specified in the "Criteria" section of our report.

12. Restriction on use

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

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

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

CA Prasanna K S
Partner
Membership No: 232959
UDIN: 26232959KHPOND3771

Place: Bengaluru
Date: 12th August 2026

Appendix I

Identified Sustainability Information subject to Limited Assurance

Sr. No.	Principle and Indicator Reference	Attribute	Parameters (Key Performance Indicators)
1	Principle 6 – E7	Green-house gas (GHG) footprint	- Total Scope 1 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) - Total Scope 2 emissions (Break-up of the GHG CO₂e into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) - GHG Emission Intensity (Scope 1 + 2) - Total Scope 1 and Scope 2 emissions (MT/V Total Revenue from operations) adjusted for PPP - Total Scope 1 and Scope 2 emissions (MT/V Total output of product or services)
2	Principle 6 – E3 and E4	Water footprint	- Total water consumption - Water consumption intensity - Water Intensity per rupee of turnover adjusted for PPP - Water Intensity in terms of physical output - Water Discharge by destination and levels of Treatment
3	Principle 6 – E1	Energy footprint	- Total Energy Consumed % of energy consumed from renewable sources - Energy intensity - Energy Intensity per rupee of turnover adjusted for PPP - Energy Intensity in terms of physical output
4	Principle 6 – E9	Embracing circularity- details related to waste management by the entity	- Plastic waste (A) - E-waste (B) - Bio-medical waste (C) - Construction and demolition waste (D) - Battery waste (E) - Radioactive waste (F) - Other Hazardous waste. Please specify, if any. (G) - Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) - Total waste generated (A+B+C+D+E+F+G+H) - Waste intensity - Waste Intensity per rupee of turnover adjusted for PPP - Waste intensity in terms of physical output - Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations - For each category of waste generated, total waste disposed by nature of disposal method
5	Principle 3 – E1(c) Principle 3 – E11	Enhancing employee wellbeing and Safety	- Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company - Details of safety-related incidents for employees and workers (including contract workers i.e. workers in the company's construction sites) - Number of Permanent Disabilities - Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) - No of fatalities
6	Principle 5 – E3(b) Principle 5 – E7	Enabling Gender Diversity in Business	- Gross wages paid to females as a % of wages paid - Complaints on POSH - Total Complaints on Sexual Harassment (POSH) reported - Complaints on POSH as a % of female employees/workers - Complaints on POSH upheld

Sr. No.	Principle and Indicator Reference	Attribute	Parameters (Key Performance Indicators)
7	Principle 8 – E4 Principle 8 – E5	Enabling Inclusive Development	- Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/small producers and from within India - Job creation in smaller towns – wages paid to people employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost
8	Principle 9 – E7 Principle 1 – E8	Fairness in Engaging with Customers and Suppliers	- Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events - Number of days of accounts payable
9	Principle 1 – E9	Open-ness of business	- Concentration of purchases & sales done with trading houses, dealers, and related parties - Purchases from trading houses as % of total purchases - Number of trading houses where purchases are made from - Purchases from top 10 trading houses as % of total purchases from trading houses - Sales to dealers/distributors as % of total sales - Number of dealers/distributors to whom sales are made - Sales to top 10 dealers/distributors as % of total sales to dealers/distributors - Loans, advances & investments with related parties – Share of RPTs (as respective %age) in: - Purchases - Sales - Loans & advances - Investments