

June 19, 2026

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 051

National Stock Exchange of India Limited

Exchange Plaza, Bandra Kurla Complex,
Bandra East, Mumbai – 400 051

BSE – 500495

NSE – ESCORTS

Sub: Business Responsibility and Sustainability Report for the financial year 2025-26

Dear Sir/ Ma'am,

Pursuant to Regulation 34 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report along with Assurance Report thereon for the financial year 2025- 26, which is also forms part of the Integrated Annual Report for financial year 2025-26.

This is for your information.

Thanking You,
Yours Faithfully,
for **Escorts Kubota Limited**

Arvind Kumar
Company Secretary

Encl.: As Above

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

At Escorts Kubota Limited (EKL), we are committed to integrating ESG factors into our business strategy for sustainable growth. As a leading engineering Company in agriculture and infrastructure, we prioritize addressing Economic, Environmental, and Social impacts. Our dedication to long-term success extends to societal and environmental responsibility. This report outlines our ESG performance, initiatives based on nine principles aligning with NGRBC guidelines, and material ESG topics relevant to stakeholders. We aim to transparently share our ESG journey, achievements, challenges, and future goals to promote understanding and collaboration in achieving sustainability objectives.

Please Note (*)

On October 23, 2024, the Company's Board of Directors approved the sale/transfer of its division engaged in the manufacturing, assembly, sales, servicing, research, and development of railway equipment products, including parts (the "RED Business"), through a slump sale as defined under Section 2(42C) of the Income-tax Act, 1961. Subsequently, on June 1, 2025, the Company completed the transfer of the RED Business to Sona Comstar, following the satisfaction of the conditions precedent outlined in the Business Transfer Agreement (BTA). For financial reporting purposes, the RED Business has been classified under discontinued operations. Accordingly, all disclosures and performance metrics presented in the BRSR for the current FY 2026 and the previous fiscal year will exclude the RED Business and pertain solely to the Company's continuing operations, unless otherwise specified.

I. Details of the Listed Entity

1	Corporate Identity Number (CIN) of the Listed Entity	L74899HR1944PLC039088
2	Name of the Listed Entity	Escorts Kubota Limited
3	Date/Year of incorporation	17-10-1944
4	Registered office address	15/5, Mathura Road, Faridabad, Haryana, India - 121003.
5	Corporate address	15/5, Mathura Road, Faridabad, Haryana, India - 121003.
6	E-mail	corp.secretarial@escortskubota.com
7	Telephone	+91-129-2250222
8	Website	https://www.escortskubota.com/
9	Financial year for which reporting is being done	01-04-2025 to 31-03-2026
10	Name of the Stock Exchange(s) where shares are listed	1) Bombay Stock Exchange Ltd. (BSE) 2) National Stock Exchange of India Ltd. (NSE)
11	Paid-up Capital (In ₹)	₹ 111,87,77,540
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr. Bharat Madan Designation: Whole-time Director & Chief Financial Officer Telephone: +91-129-2564838 E-mail: investor.relation@escortskubota.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone Basis and Refer to * Paragraph above
14	Name of assessment or assurance provider	Grant Thornton Bharat LLP
15	Type of assessment or assurance obtained	Reasonable assurance on BRSR Core indicators and limited assurance and Type 2 Moderate assurance on identified non-financial information other than BRSR Core indicators.

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing and Trading	Manufacturing and Trading of a comprehensive range of Agri-machinery and Construction equipment. Agri-machinery portfolio includes tractors, harvesters, farm implements, engines, spare parts, and oils & lubricants, etc., addressing the evolving mechanization requirements of the agricultural sector. Construction Equipment portfolio comprises material handling cranes, road compaction machinery, and earthmoving equipment, contributing to infrastructure and industrial development.	99.94

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Agri machinery products	2821	85.24
2	Construction Equipment	2824	14.70

III. Operations

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

S. No.	Location	Number of plants	Number of offices	Total
1	National	7	53*	60
2	International	1	1	2

* includes Regional Offices and Depot

19. Markets served by the entity:

a. Number of locations

S. No.	Locations	Number
1	National (No. of states)	28 states and 8 Union Territories
2	International (No. of countries)	71

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

5.54

c. A brief on types of customers

Escorts Kubota Limited (EKL) serves a diverse customer base across agriculture and construction sectors, focusing on delivering reliable, safe, and accessible solutions that enhance productivity and support sustainable development. The Company adopts a customer-centric approach by addressing varied needs across geographies, income segments, and end-use applications.

1. Customer in Agri Machinery Product Segment

EKL caters to stakeholders across the agricultural value chain, including small and marginal farmers, large farm owners, farmer producer organizations (FPOs), cooperatives, rural entrepreneurs, and institutional customers in domestic and international markets. The Company provides end-to-end farm mechanization solutions spanning the crop cycle from land preparation to harvesting.

Its product portfolio includes tractors, transplanters, harvesters, implements, engines, and related components under Kubota, Farmtrac, Powertrac, Escorts, Steeltrac, Farmpower, and E Kubota brands, designed to suit

diverse agro-climatic conditions and farm sizes across more than 60 countries. EKL supports inclusive access through a wide dealer and service network, ensuring last-mile connectivity, after-sales service, and customer awareness, thereby contributing to improved farm productivity and rural livelihoods.

2. Customer in Construction Equipment Segment

EKL serves a diverse set of customers engaged in infrastructure and industrial development, including construction and engineering companies, government and public sector agencies, mining operators, rental and leasing companies, and individual contractors. The Company's construction equipment portfolio are marketed under the Escorts and Kubota brands; comprises material handling cranes, road compaction machinery, and earthmoving equipment, contributing to the development of critical sectors such as infrastructure, mining, cement, power, etc. With over 250 customer touchpoints across India and a presence in more than 30 countries, EKL ensures strong product accessibility, service support, and continuous customer engagement. The Company places a strong emphasis on safety, reliability, and lifecycle performance, while systematically integrating customer feedback to enhance product quality, operational efficiency, and overall customer experience.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total(A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
Employees						
1	Permanent (D)	3,391	3,159	93.16%	232	6.84%
2	Other than Permanent (E)	1,049	893	85.13%	156	14.87%
3	Total employees (D + E)	4,440	4,052	91.26%	388	8.74%
Workers						
4	Permanent (F)	932	927	99.46%	5	0.54%
5	Other than Permanent (G)	10,525	10,324	98.09%	201	1.91%
6	Total workers (F + G)	11,457	11,251	98.20%	206	1.80%

b. Differently abled Employees and workers:

S. No.	Particulars	Total(A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	2	2	100.00%	0	0.00%
2	Other than Permanent (E)	1	1	100.00%	0	0.00%
3	Total differently abled employees (D + E)	3	3	100.00%	0	0.00%
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	1	1	100.00%	0	0.00%
5	Other than Permanent (G)	0	0	0.00%	0	0.00%
6	Total differently abled workers (F + G)	1	1	100.00%	0	0.00%

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21. Participation/Inclusion/Representation of women:

	Total(A)	No. and percentage of Females	
		No.(B)	%(B/A)
Board of Directors	16*	3	18.75
Key Management Personnel	4**	0	0

*3 Board Members are KMPs

** Including 3 members who are also on the Board of Directors

22. Turnover rate for permanent employees and workers:

(Disclose trends for the past 3 years)

	FY 2026			FY 2025			FY 2024		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	13.18	10.77	13.02	16.47	21.29	16.74	21.81	15.64	21.50
Permanent Workers	8.32	0.00	8.28	7.05	18.18	7.11	7.85	28.57	7.98

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

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

S. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/Subsidiary/Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Kubota Corporation, Japan	Holding*	0.00	No
2	Escorts Crop Solutions Limited	Subsidiary	100.00	No
3	EKL CSR Foundation	Subsidiary	100.00	No
4	Farmtrac Tractors Europe sp. z.o.o., Poland	Subsidiary	100.00	No
5	Escorts Kubota Finance Limited	Subsidiary	100.00	No
6	Invigorated Business Consulting Limited (Formerly Escorts Finance limited)	Subsidiary	67.87	No
7	Adico Escorts Agri Equipments Private Limited	Joint ventures	40.00	No
8	Escorts Consumer Credit Limited	Associate company	29.41	No

*Kubota Corporation holds 54.07% stake in Escorts Kubota Limited (EKL) and publishes its own Environmental, Social, and Governance (ESG) report.

VI. CSR Details

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

Yes

ii. Turnover (in ₹)

FY 2025-26: ₹ 1,14,72,77,62,959.00

FY 2024-25 (Restated): ₹ 1,01,86,96,27,837.00

iii. Net worth (in ₹)

FY 2025-26: ₹ 1,21,69,10,57,092.00

FY 2024-25 (Restated): ₹ 1,01,472,982,065.00

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) (If Yes, then provide web-link for grievance redress policy)	FY 2026 (Current Financial Year)			FY 2025 (Previous Financial Year)			If NA, then provide the reason
		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 Community members can raise any concerns or grievances via call/e-mail/letter on contact details mentioned at https://www.escortskubota.com/contact-us	NIL	NIL	-	NIL	NIL	-	
Investors (other than shareholders)	Yes Policy can be accessed at https://www.escortskubota.com/new/pdf/2025/february/EKL_2025_02_10_Investor_Grievance_Redressal_Policy.pdf	NIL	NIL	-	NIL	NIL	-	
Shareholders	Yes Policy can be accessed at https://www.escortskubota.com/new/pdf/2025/february/EKL_2025_02_10_Investor_Grievance_Redressal_Policy.pdf	1,585	23	Complaints/ Request are relate to routine operational matters (e.g., non-receipt of shares, dividends, annual reports) and as on May 7th, 2026 that is date of report all are resolved	1,502	14	Complaints/ requests relate to routine operational matters (e.g., non-receipt of shares, dividends, and annual reports), and all have been resolved as of the reporting date.	
Employees and workers	Yes Policy can be accessed at https://static.escortskubota.com/new/pdf/reg-46-sebi/24-02-2025/2024-02-08-Whistle-Blower-Policy.pdf	288	1	Includes complaints received from all category of employees and workers	89	5	Includes complaints received from all category of employees and workers	
Customers	Yes, Customer can easily raise any concerns or grievances by contacting our dedicated customer care toll-free number mentioned at https://www.escortskubota.com/contact-us Additionally, customers can also reach out to us via email or letter using the contact details provided at above link	1,66,824	101	Include complaints and queries received from various platform and as on report date 22 Complains were open	1,39,720	162	Includes complaints and queries received from various platforms	
Value Chain Partners	Yes Partners can raise any concerns or grievances via Whistle Blower Policy that can be accessed at https://static.escortskubota.com/new/pdf/reg-46-sebi/24-02-2025/2024-02-08-Whistle-Blower-Policy.pdf and also call/e-mail/letter on contact details mentioned at http://www.escortskubota.com/contact-us	4	2	-	4	1		
Others (Please Specify)	NA	NIL	NIL	-	NIL	NIL		

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:

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Operations – EHS Impact (including Emission Management, Energy Efficiency, Renewable Energy, Safety Training, Water Positivity, Product Quality & Safety)	R	Environmental, Health and Safety (EHS) risks have a significant impact on EKL's operations and long-term sustainability. Non-compliance with applicable regulations related to emissions, energy usage, water management, and product safety can result in regulatory actions, penalties, and increased scrutiny. EHS incidents may lead to injuries, occupational health issues, and operational disruptions, affecting productivity and delivery timelines. Additionally, inefficiencies in energy consumption and a lack of focus on renewable energy and water stewardship may increase operational costs and environmental footprint. Product quality and safety lapses can impact customer trust, brand reputation, and market competitiveness. Collectively, these factors can lead to financial losses, reputational damage, and reduced stakeholder confidence.	<p>EKL has implemented a comprehensive EHS management system across all facilities, certified under ISO 14001 and ISO 45001 standards.</p> <p>The Company adopts an integrated approach covering emission management, energy efficiency, renewable energy adoption, water conservation, and product safety. Key initiatives include:</p> <ul style="list-style-type: none"> Emission Management Systems to monitor and control air emissions and ensure regulatory compliance. Energy Efficiency and Renewable Energy initiatives to optimize consumption and reduce carbon footprint. Water Management practices with a focus on conservation, recycling, and progressing towards water positivity. Robust Product Quality & Safety protocols embedded across the product lifecycle. Regular Safety Trainings, awareness programs, and behavior-based safety initiatives for employees. Use of PPE, machine safeguarding, safety interlocks, and emergency preparedness drills across plants. Periodic audits, inspections, and risk assessments to identify and mitigate hazards. A dedicated EHS team oversees implementation, compliance, and continuous improvement, supported by structured monitoring, reporting mechanisms, and grievance redressal systems. <p>The organization ensures compliance with applicable EHS laws and international standards, supported by a dedicated EHS team and a structured grievance mechanism to address safety concerns, thereby fostering a safe, healthy, and compliant work environment.</p>	Negative Implications
2	Resource Efficiency	R&O	<p>Natural resources such as water, energy, raw materials, and land are critical inputs for most industries. Their overuse or mismanagement can lead to resource depletion, regulatory action, and environmental degradation. Simultaneously, efficient and sustainable use of these resources presents significant cost-saving and innovation opportunities.</p> <p>With increasing regulatory pressure, climate change, and stakeholder expectations, we are in transition from linear to circular resource use models and adopting regenerative and efficient practices. Resource-efficient operations are also seen as more resilient and future-ready, aligning with national and global sustainability targets.</p>	<p>We do regular resource mapping and audits to assess key resource dependencies and hotspots across operations.</p> <p>So that we can invest in technologies and practices to reduce water, energy, and raw material usage (e.g., IoT-based metering, lean manufacturing). We use alternative resources, adopt renewable energy, recycled raw materials, and low-impact inputs where feasible. In water stewardship, we implemented water-saving fixtures, rainwater harvesting, and wastewater recycling.</p> <p>Our waste management and circularity initiatives promote reuse, recycling, and closed-loop systems to reduce dependence on virgin materials. We collaborate with suppliers to encourage sustainable resource sourcing and share best practices.</p>	Positive Implications
3	Sustainable Products	O	<p>With growing environmental awareness, evolving regulations, and a rising demand for ethical consumption, the market is shifting towards sustainable products—those designed, produced, used, and disposed of in a way that minimizes negative environmental and social impacts. Customers, investors, and regulators now expect companies to offer greener alternatives that are resource-efficient, recyclable, ethically sourced, and low in carbon emissions.</p> <p>Companies that fail to innovate in this area risk falling behind in a market increasingly shaped by sustainability standards and consumer expectations.</p>	-	Positive Implications

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Customer Satisfaction	O	EKL views customer engagement as a valuable opportunity to strengthen long-term relationships, enhance its reputation, and expand market share. By delivering innovative and high-quality engineering solutions that align with customer expectations, EKL fosters trust and loyalty. The company actively connects with customers through diverse channels such as feedback forms, surveys, meetings, webinars, newsletters, websites, social media, and grievance mechanisms—to gain insights into their needs, concerns and suggestions. EKL further boosts customer satisfaction through timely delivery, effective after-sales service, warranty support and product training.	-	Positive Implications
5	Employee Development	O	Employee development is crucial for EKL as it enhances the skills, knowledge, and capabilities of employees to support their professional growth and align with organizational goals. In an increasingly competitive and rapidly changing business environment—shaped by digital transformation, sustainability transitions, and evolving customer expectations—having a future-ready workforce is critical. It is also essential for employee satisfaction, engagement, and retention. A lack of development opportunities is among the top reasons for employee attrition globally.	-	Positive Implications
6	Gender Diversity	O	Ensuring equitable representation and participation of all genders, especially women, across all levels of the organization—is increasingly recognized as a key driver of sustainable business performance. Diverse leadership and inclusive cultures tend to outperform peers on innovation, decision-making, employee satisfaction, and profitability. Moreover, global stakeholders including investors (e.g., ESG funds), regulators, and customers are demanding greater transparency and progress on gender equity. In some jurisdictions, gender representation on boards and in leadership is also a legal requirement. Diverse teams bring varied perspectives, leading to better ideas and more balanced decision-making.	-	Positive Implications
7	Equal Opportunity Employment	O	EKL sees community engagement & local employment as an opportunity to support the social development of the communities where it operates and to strengthen its social license to operate. EKL engages with the local communities through various initiatives that focus on education, health care, skill development, livelihood enhancement, women empowerment, and rural development. EKL also creates employment opportunities for the local people and supports local suppliers and vendors.	-	Positive Implications
8	Human and labour rights	R	Respect for human rights and labour rights is a core aspect of responsible business conduct. Failing in upholding these rights face growing scrutiny from investors, regulators, consumers, and civil society. At the same time, strong human rights practices present opportunities to build trust, improve employee satisfaction, and reduce operational disruptions. As we operate in diverse geographies and supply chains where labour exploitation risks (e.g., forced labour, child labour, unsafe working conditions) may exist. As many global standards related to human rights are gaining prominence, businesses are increasingly held accountable not only for their direct operations but also for their suppliers' conduct.	Adherence to all local and national laws related to labour rights. Follow Human rights policy and international standards.	Negative Implications

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S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Community engagement	O	EKL sees community engagement & local employment as an opportunity to support the social development of the communities where it operates and to strengthen its social license to operate. EKL engages with the local communities through various initiatives that focus on education, health care, skill development, livelihood enhancement, women empowerment, and rural development. EKL also creates employment opportunities for the local people and supports local suppliers and vendors.	-	Positive Implications
10	Supply Chain Sustainability	R	EKL acknowledges that an unsustainable or disrupted supply chain poses a significant risk, as it can adversely affect production schedules and overall financial performance. Factors such as natural disasters, panic, political instability, environmental or social challenges and non-compliance or unethical behaviour by suppliers can lead to delays or interruptions in the supply chain, impacting the company's operational efficiency and business continuity.	EKL has established a Supplier Code of Conduct that sets the minimum standards and expectations for its suppliers and vendors in terms of quality, environmental, social, and governance aspects. EKL also conducts regular assessments, audits, and reviews of its suppliers and vendors to ensure their compliance and performance. EKL also diversifies its supply chain sources and locations to reduce its dependency and vulnerability.	Positive Implications
11	Business Disruptions and Delays (including Supply Chain Disruptions and Diversified Supply Chain)	R	Business disruptions arising from natural disasters, supply chain interruptions, geopolitical tensions, pandemics, cyberattacks, or regulatory actions can significantly impact the Company's operations, profitability, and reputation. Disruptions in the supply chain may lead to delays in procurement of critical raw materials, production slowdowns, and delayed delivery of products. In an increasingly globalized and interconnected supply chain environment, climate-related events, energy shortages, and geopolitical uncertainties further elevate the risk of interruptions. Such delays may result in increased operational costs, customer dissatisfaction, and potential breach of contractual obligations, thereby affecting stakeholder confidence and market competitiveness.	The Company follows a proactive and structured approach to enhance supply chain resilience and minimize disruptions. Key measures include: <ul style="list-style-type: none"> • Diversified Sourcing Strategy: Reducing dependency on single suppliers or geographies by developing alternate vendor bases. • Alternate Supply Chain Planning: Establishing contingency plans and backup supply arrangements for critical materials. • Inventory Management: Maintaining buffer stock for key inputs to ensure continuity of operations. • Digital Monitoring Systems: Leveraging ERP systems and digital tools for real-time tracking, early risk identification, and response planning. • Supplier Engagement: Collaborating with suppliers to ensure compliance with regulatory, environmental, labour, and ethical standards to avoid disruptions due to non-compliance. These measures collectively strengthen operational continuity and improve preparedness against unforeseen disruptions.	Negative Implications

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.

S. No.	Principle Description
P1	Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive to all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect and make efforts to protect and restore the environment
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

Policy and Management Processes

Disclosure questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Processes									
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web-link Of the Policies, if available	- BRSR Policy	- BRSR Policy	- BRSR Policy	- BRSR Policy	- BRSR Policy	- BRSR Policy	- BRSR Policy	- BRSR Policy
Below Policies are approved by the Management/ Board/ Department Head									
	- Code of Conduct (Including Gift and Hospitality Compliance Policy)	- Supplier code of Conduct	- Code of Conduct	- CSR Policy	- Code of Conduct	- Code of Conduct	- Code of Conduct	- CSR Policy	- Data Privacy Policy
	- Board Diversity Policy	- Quality Policy	- Environment, Occupational Health & Safety Policy	- Dividend Distribution Policy	- Environmental, Occupational Health & Safety Policy	- Risk Management Policy	- Anti Bribery Policy	- Equal Opportunity Policy	- Information Security Policy
	- Anti Bribery Policy		- Health & Safety Policy	- Grievance Policy	- Occupational Health & Safety Policy	- Policy	- Code Of Conduct	- Quality Policy	- Security Policy
	- Code of Conduct for Board Members and Senior Management of the Company		- Equal Opportunity Policy	- Anti Bribery Policy	- Equal Opportunity Policy	- Environment, Occupational Health & Safety Policy	- Code Of Conduct	- IPR Policy	- Privacy Policy
	- Competition Compliance Policy		- Remuneration Policy for the Directors, Key Managerial Personnel, Senior Management and other Employees	- Environmental, Occupational Health & Safety Policy	- POSH			- Code of Conduct	- Code of Conduct
	- Director's Appointment and Fit Proper Policy		- Whistle Blower Policy		- Supplier Code of Conduct			- Interest Rate Policy	
	- Dividend Distribution Policy		- Grievance Policy						
	- Information Security Policy								
	- Policy on Materiality of Related Party Transaction (RPT) and dealing with RPT								
	- POSH								
	- Remuneration Policy for the Directors, Key Managerial Personnel, Senior Management and other Employees								
	- Risk Management Policy								
	- Whistle Blower Policy								
	- Tax Transparency Policy								
	- Supplier code of conduct								
Business Responsibility and Sustainability Policy (BRSR), can be accessed by visiting the following link: https://www.escortsclubota.com/templates/escortsgroup_home/images/pdf/EKL-2023-05-10-Business-Responsibility-and-Sustainability-Policy.pdf									
And other related policies: https://www.escortsclubota.com/investors/governance.html									
2	Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

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4 Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle

P1	Global Reporting Initiative, Integrated reporting framework, Independent assurance of non-financial information as per AA1000 Assurance Standard and Escorts Kubota Code of Conduct.
P2	ISO 14001: 2015 Environment Management System (EMS), Global Reporting Initiative and Integrated Reporting Framework
P3	ISO 45001: 2018 Occupational Health and Safety Management System (OHS MS), Great Place to Work certifications.
P4	Double Materiality Assessment and stakeholder engagement in reference to GRI Standards
P5	Escorts Kubota Code of Conduct in line with the Kubota Corporation Code of Conduct who is the signatory of UNGC
P6	ISO 14001: 2015 Environment Management System (EMS)
P7	Global Reporting Initiative and Integrated Reporting
P8	CSR disclosures pursuant to Section 135 of the Companies Act, 2013 Global Reporting Initiative and Integrated Reporting
P9	Global Reporting Initiative and Integrated Reporting ISO/IEC 27001:2022 Information Security Management System (ISMS) ISO 9001- Quality Management System

5 Specific commitments, goals and targets set by the entity with defined timelines, if any.

P1	At EKL we are committed to
P2	<ul style="list-style-type: none"> • Uphold strong governance through transparent disclosures, ethical practices, and adherence to the Code of Conduct, while strengthening ESG integration. • Ensure sustainable products and services by prioritizing safety, quality, and resource efficiency across the value chain. • Promote employee well-being by fostering a safe, inclusive workplace and targeting 15% gender diversity by 2031 in employee category. • Environmental goals under the ESG strategy: <ul style="list-style-type: none"> – Carbon neutrality by 2049-50, with a 25% CO₂ reduction by 2029-30 for Scope 1 + 2 – Zero waste to landfill by 2026-27 – Water positivity by 2029-30 – Triple renewable energy share by FY 2029–30
P3	
P4	
P5	
P6	
P7	
P8	
P9	

6 Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

P1	<ul style="list-style-type: none"> • The Company continues to make steady progress against its stated commitments. • Governance practices remain robust, with adherence to the Code of Conduct and enhanced transparency in disclosures. • Efforts towards integrating ESG considerations into business operations are ongoing. • In line with its sustainability commitment, the Company has strengthened product design and manufacturing processes to improve safety, quality, and resource efficiency across the value chain. • Employee well-being initiatives have been actively implemented, including efforts to foster an inclusive workplace. The Company is progressing towards its target of achieving 15% gender diversity in the employee category by 2031, with 8.74% achieved in FY26 through focused hiring and retention initiatives. • During the reporting period, EKL demonstrated measurable progress against its environmental targets through focused operational initiatives: <ul style="list-style-type: none"> • GHG Emissions: The Company achieved a reduction of 6.3% in Scope 1 and Scope 2 emissions intensity as compared to FY25, driven by energy efficiency measures, process optimization, and cleaner fuel adoption. • Renewable Energy: The share of renewable energy in the overall energy mix increased to 2.3% (vs. 1.3% in the previous year), supported by on-site installations and Generation along with green power procurement. • Waste Management: Waste diversion from landfill remains an area of improvement, impacted by higher production volumes leading to increased waste generation. The Company is strengthening segregation, recycling partnerships, and circularity initiatives to improve performance. • Water Management: Water intensity increased during the year, primarily due to higher production-driven water demand. EKL is implementing recycling, reuse, and process optimization measures to improve efficiency over time.
P2	
P3	
P4	
P5	
P6	
P7	
P8	
P9	

Governance, Leadership & Oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

At Escorts Kubota Limited (EKL), sustainability is embedded in our core philosophy and integrated into our business strategy in alignment with the principles of the National Guidelines on Responsible Business Conduct (NGRBC). We recognise that responsible growth must address material environmental, social, and governance (ESG) challenges while creating long-term value for all stakeholders. Through our materiality assessment, we have identified key ESG priorities including reducing greenhouse gas emissions, responsible water stewardship, waste minimisation and circularity, strengthening diversity and inclusion, enhancing responsible value chain practices, and fostering meaningful community engagement.

To address these priorities, we have set clear targets, including achieving carbon neutrality by 2050, becoming water positive by 2030, and attaining zero landfill waste by 2027, alongside increasing renewable energy adoption and enhancing workforce diversity.

During the year, the Company delivered measurable progress across key environmental parameters. Renewable energy adoption increased to 2.3%, contributing to a 6.3% reduction in Scope 1 and Scope 2 emissions intensity, driven by focused energy efficiency and decarbonisation initiatives. We also strengthened ESG integration across our operations and value chain, while advancing our diversity and community engagement efforts.

At the same time, higher production levels presented operational challenges, resulting in an increase in water intensity and a rise in waste generation, including landfill disposal. Addressing these remains a priority, and we are accelerating actions through enhanced water recycling and reuse systems, along with strengthened waste segregation, recycling partnerships, and circularity initiatives.

Going forward, EKL remains firmly committed to its sustainability agenda. We have adopted a phased roadmap with clearly defined milestones and continue to closely monitor performance to ensure accountable, transparent, and responsible growth in line with our stated goals.

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

Ms. Nitasha Nanda
Whole-time Director
DIN: 00032660

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

Yes.

The Directors and Senior Management of Escorts Kubota Limited periodically monitor the Business Responsibility and Sustainability performance of the Company. The Board of Directors reviews the Company's ESG performance on an annual basis.

Specific oversight is exercised through Board-level committees, wherein:

- The **Corporate Social Responsibility (CSR)** Committee reviews and monitors social performance and community initiatives.
- The **Risk Management Committee** assesses and reviews ESG-related risks as part of the Company's overall risk management framework.

This governance structure ensures that sustainability-related considerations are effectively integrated into decision-making and aligned with the Company's strategic objectives. Refer to CGR report at page number 224 for committee details.

10. Details of Review of NGRBCs by the Company

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

The Company's Directors review annually and Senior Management review periodically, the Business Responsibility and Sustainability policies to ensure their relevance, effectiveness, and alignment with regulatory requirements/compliance and best practices. Necessary updates and improvements are made based on such reviews.

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

P1	P2	P3	P4	P5	P6	P7	P8	P9
<p>Yes. The Company periodically engages independent third-party agencies to assess, assure, and verify the effectiveness of its policies and procedures. Non-financial disclosures/Policies are independently reviewed by the Internal Audit team along with Ernst & Young LLP. Additionally, external agencies are engaged from time to time to evaluate the effectiveness of key management systems, including Quality, Environmental, Occupational Health & Safety, and Information Security Management Systems.</p>								

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

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

NA=Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1

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

Essential Indicators

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	6	<p>Topics</p> <ul style="list-style-type: none"> Update on Business and operations, strategy Corporate Governance laws & Practices BRSR & ESG Awareness (including CSR) Enterprise Risk Management (ERM) Cyber Security Awareness <p>Impact:</p> <ul style="list-style-type: none"> Enhanced Board oversight on business performance, strategy formulation, and long-term value creation Strengthened governance practices and regulatory compliance through improved understanding of corporate governance frameworks Increased integration of ESG and BRSR considerations (including CSR) into strategic decision-making Improved risk identification, assessment, and mitigation through stronger Enterprise Risk Management (ERM) oversight Heightened preparedness and resilience against cybersecurity risks at the governance level More informed, timely, and effective decision-making by the Board, aligned with stakeholder expectations and sustainability objectives 	100
Key Managerial Personnel	14	<p>Various Topic covering</p> <ul style="list-style-type: none"> POSH - Prevention of Sexual Harassment COC - Code of Conduct Leadership culture workshop Competitive strategy for Business growth Management Development Programme Collaboration & Quality Mindset Sustainability in Business strategy aligned with NGRBC principles. <p>Impact</p> <p>These initiatives have strengthened ethical conduct, improved decision-making, enhanced workforce engagement, and embedded sustainability into business strategy, thereby contributing to long-term responsible growth.</p>	100

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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	389	<p>Various topics covering</p> <ul style="list-style-type: none"> • BRSR awareness, • Code of Conduct and ethics • Occupational Health & safety • Human rights, POSH, diversity & inclusion, • Sustainability, • Cybersecurity, • Role-specific areas such as technical skills, behavioural competencies, leadership, project management, digital technologies, and data analytics. • Online learning • For more details please refer to Human capital Section on page 132. <p>Impact:</p> <ul style="list-style-type: none"> • Improved awareness and adherence to ethical and regulatory requirements • Strengthened safety practices and inclusive workplace culture • Enhanced employee capability and role effectiveness • Increased productivity and quality of decision-making • Higher participation and completion rates in training programs • Measurable improvement in compliance scores, safety indicators, and employee performance metrics 	99.94
Workers	7	<p>Various topics covering</p> <ul style="list-style-type: none"> • POSH - Prevention of Sexual harassment • COC - Code of Conduct • Safety • New Joinee orientation • First Aid • Technical Trainings <p>Impact</p> <ul style="list-style-type: none"> • Enhance operational efficiency • Ensure safety compliance, • Promote ethical behaviour, and • Contribute to improved product quality and employee well-being 	98.07

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

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Nature	NGRBC Principle	Name of the regulatory/ Enforcement agencies/ judicial institutions	Amount (in ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	P1	Principal Commissioner of Customs IGI Airport, Delhi	38,15,014	Order passed by the Commissioner of Customs confirming the demand of ₹ 38,15,014 along with equivalent penalty and applicable interest on the issue of concessional rate of duty benefit under Customs	Yes
	P1	Commissioner of GST, Mathura, Uttar Pradesh	7,78,612	Order passed confirming Penalty of ₹ 7,78,612/- on account of Detention of goods due to clerical issue in documentation	Yes
	P1	Assistant Excise and Taxation officer, Haryana	6,79,716	Order passed confirming Penalty of ₹ 6,79,716/- on account of Detention of goods due to clerical issue in documentation	Yes
	P1	Assistant Commissioner of GST, Chennai, Tamil Nadu	9,188	Order passed by the Assistant Commissioner of Customs confirming the demand of ₹ 7,188/- along with redemption fine of ₹ 2,000/- & penalty of ₹ 7,188/- and applicable interest on the classification issue of imported goods	Demand paid and matter closed
	P1	Commissioner of GST, Faridabad, Haryana	50,000	Order passed by the Commissioner of GST confirming the demand of ₹ 79,26,140/- along with applicable interest and Penalty of ₹ 50,000/- on the issue of taxability of Freight charges collected on the sale proceeds and taxability on import of service.	Yes
	P1	Joint Commissioner of Customs, Mumbai, Maharashtra	13,12,400	Order passed by the Joint Commissioner of Customs confirming the demand of ₹ 9,82,400/- along with redemption fine of ₹ 3,30,000/- & penalty of ₹ 9,82,400/- and applicable interest on the classification issue of imported goods	Yes
	P1	Superintendent of CGST and Central Excise, Odisha	40,000	Order passed by the Superintendent of CGST and Central Excise, Odisha confirming the demand of ₹ 75,222/- along with penalty of ₹ 40,000/- and applicable interest on the eligibility of Input tax credit	Demand paid and matter closed
	P1	Assistant Commissioner of Customs, Chennai	94,733	Order passed by the Assistant Commissioner of Customs confirming the demand of ₹ 94,733/- along with along with applicable interest & equivalent penalty on the classification issue of imported goods	Demand paid and matter closed
	P1	Superintendent of GST & Central Excise, Guwahati, Assam	15,886	Order passed by the Superintendent of GST & Central Excise, Guwahati, Assam confirming the tax demand of ₹ 15,886/- (Paid in full) along with applicable interest & penalty of ₹ 15,886/- (Paid ₹ 3,972/-) and quantified interest of ₹ 13,86,135/- (Paid ₹ 1,59,701/-) on the issue of eligibility of Input tax credit	Yes
	P1	Commercial tax officer of GST, Bengaluru, Karnataka.	20,000	Order passed by the Commercial tax officer of GST, Bengaluru, Karnataka confirming the tax demand of ₹ 1,37,226/- along with interest of ₹ 1,09,094/- and penalty of ₹ 20,000/- on the issue of eligibility of Input tax credit.	Yes
	P1	Assistant Commissioner (ST) Inspection, Chengalpattu Intelligence Division, Tamil Nadu	20,000	Order passed by the Assistant Commissioner (ST) Inspection confirming the tax demand of ₹ 5,220/- along with interest of ₹ 6,288/- & penalty of ₹ 20,000/- on the issue of short payment of tax under Reverse charge mechanism.	Demand paid and matter closed
	P1	Assistant Commissioner (ST) Porur Assessment Circle, Chennai, Tamil Nadu	20,000	Order passed by the Assistant Commissioner (ST) Porur Assessment Circle, Chennai, Tamil Nadu confirming the tax demand of ₹ 1,07,422/- along with interest of ₹ 88,310/- & penalty of ₹ 20,000/- on the issue of eligibility of Input tax credit	Demand paid and matter closed

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Nature	NGRBC Principle	Name of the regulatory/ Enforcement agencies/ judicial institutions	Amount (in ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	P1	Deputy Commissioner (ST) STU-1, Begumpet division, Telangana	15,784	Deputy Commissioner (ST) STU-1, Begumpet division, Telangana has confirmed the tax demand of ₹ 1,57,841/- along with applicable interest and penalty of ₹ 15,784/- on the issue of eligibility of Input tax credit	Yes
	P1	Assistant Commissioner/GSTO, Delhi	4,62,778	Assistant Commissioner/GSTO, Delhi has confirmed the tax demand of ₹ 46,27,792/- along with interest of ₹ 31,28,894/- and penalty of ₹ 4,62,778/- on the issue of eligibility of Input tax credit.	Yes
	P1	Assistant Commissioner, Ranchi West, Jharkhand	1,06,601	Assistant Commissioner, Ranchi West, Jharkhand has confirmed the tax demand of ₹ 10,66,017/- along with interest of ₹ 6,39,610/- and penalty of ₹ 1,06,601/- on the issue of eligibility of Input tax credit.	Yes
	P1	Assistant Commissioner of State Tax, Pune South, Maharashtra	17,62,985	Assistant Commissioner of State Tax, Pune South, Maharashtra has confirmed the tax demand of ₹ 1,76,29,853/- along with interest of ₹ 1,46,58,378/- and penalty of ₹ 17,62,985/- on the issue of eligibility of Input tax credit.	Yes
	P1	Office of the Superintendent, Range-II, Division-IV, Chakan, Pune, Maharashtra	6,40,438	Superintendent of State Tax, Pune, Maharashtra has confirmed the tax demand of ₹ 6,40,438/- along with applicable interest and penalty of ₹ 6,40,438/- on the issue generation of duplicate e-way bills due to technical bug at the portal.	Yes
	P1	Office of the Superintendent, Mohali, Punjab	3,51,702	Superintendent of GST, Punjab has confirmed the tax demand of ₹ 3,51,702/- along with interest of ₹ 50,238/- and penalty of ₹ 3,51,702/- on the issue of eligibility of ITC.	Yes
	P1	Excise & Taxation officer, Faridabad	3,600	Excise & Taxation officer, Faridabad, Haryana has confirmed the tax demand of ₹ 3,600/- along with interest of ₹ 3,922/- and penalty of ₹ 3,600/- on the issue of payment of tax under Reverse charge mechanism.	Demand paid and matter closed
	P1	Assistant Commissioner (ST) Inspection, Chengalpattu Intelligence Division, Tamil Nadu	13,188	Order passed by the Assistant Commissioner (ST) Inspection confirming the tax demand of ₹ 13,188/- along with interest of ₹ 14,106/- & penalty of ₹ 13,188/- on the issue of taxability of certain transactions	Demand paid and matter closed
	P1	State Tax Officer of GST, Bhopal Division-1, Madhya Pradesh	10,02,652	State Tax Officer of GST, Bhopal Division-1, Madhya Pradesh has confirmed the tax demand of ₹ 10,02,652/- along with applicable interest and penalty of ₹ 10,02,652/- on the issue of generation of duplicate E-way bills due to technical bug at the portal	Appeal under process
P1	Assistant Commissioner, Commercial Tax office, Bangalore, Karnataka	5,000	Assistant Commissioner, Commercial Tax office, Bangalore, Karnataka has confirmed the professional tax demand of ₹ 10,000/- along with interest of ₹ 35,100/- and penalty of ₹ 5,000/- on the issue of payment of professional tax.	Rectification application filed	
Settlement	P1	NA	NA	NA	NA
Compounding Fee	P1	NA	NA	NA	NA

Non-Monetary

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

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

Case Details	Name of the regulatory/Enforcement agencies/judicial institutions
Order passed by the Commissioner of Customs confirming the demand of ₹ 38,15,014 along with equivalent penalty and applicable interest on the issue of concessional rate of duty benefit under Customs	Appeal filed before Appellate Authority
Order passed confirming Penalty of ₹ 7,78,612/- on account of Detention of goods due to clerical issue in documentation	Appeal filed before Appellate Authority
Order passed confirming Penalty of ₹ 6,79,716/- on account of Detention of goods due to clerical issue in documentation	Appeal filed before Appellate Authority
Order passed by the Commissioner of GST confirming the demand of ₹ 79,26,140/- along with applicable interest and Penalty of ₹ 50,000/- on the issue of taxability of Freight charges collected on the sale proceeds and taxability on import of service.	Appeal filed before Appellate Authority
Order passed by the Joint Commissioner of Customs confirming the demand of ₹ 9,82,400/- along with redemption fine of ₹ 3,30,000/- & penalty of ₹ 9,82,400/- and applicable interest on the classification issue of imported goods	Appeal filed before Appellate Authority
Order passed by the Superintendent of GST & Central Excise, Guwahati, Assam confirming the tax demand of ₹ 15,886/- (Paid in full) along with applicable interest & penalty of ₹ 15,886/- (Paid ₹ 3,972/-) and quantified interest of ₹ 13,86,135/- (Paid ₹ 1,59,701/-) on the issue of eligibility of Input tax credit	Appeal filed before Appellate Authority
Order passed by the Commercial tax officer of GST, Bengaluru, Karnataka confirming the tax demand of ₹ 1,37,226/- along with interest of ₹ 1,09,094/- and penalty of ₹ 20,000/- on the issue of eligibility of Input tax credit.	Appeal filed before Appellate Authority
Deputy Commissioner (ST) STU-1, Begumpet division, Telangana has confirmed the tax demand of ₹ 1,57,841/- along with applicable interest and penalty of ₹ 15,784/- on the issue of eligibility of Input tax credit	Appeal filed before Appellate Authority
Assistant Commissioner/GSTO, Delhi has confirmed the tax demand of ₹ 46,27,792/- along with interest of ₹ 31,28,894/- and penalty of ₹ 4,62,778/- on the issue of eligibility of Input tax credit.	Appeal filed before Appellate Authority
Assistant Commissioner, Ranchi West, Jharkhand has confirmed the tax demand of ₹ 10,66,017/- along with interest of ₹ 6,39,610/- and penalty of ₹ 1,06,601/- on the issue of eligibility of Input tax credit.	Appeal filed before Appellate Authority
Assistant Commissioner of State Tax, Pune South, Maharashtra has confirmed the tax demand of ₹ 1,76,29,853/- along with interest of ₹ 1,46,58,378/- and penalty of ₹ 17,62,985/- on the issue of eligibility of Input tax credit.	Appeal filed before Appellate Authority
Superintendent of State Tax, Pune, Maharashtra has confirmed the tax demand of ₹ 6,40,438/- along with applicable interest and penalty of ₹ 6,40,438/- on the issue generation of duplicate e-way bills due to technical bug at the portal.	Appeal filed before Appellate Authority
Superintendent of GST, Punjab has confirmed the tax demand of ₹ 3,51,702/- along with interest of ₹ 50,238/- and penalty of ₹ 3,51,702/- on the issue of eligibility of ITC.	Appeal filed before Appellate Authority
State Tax Officer of GST, Bhopal Division-1, Madhya Pradesh has confirmed the tax demand of ₹ 10,02,652/- along with applicable interest and penalty of ₹ 10,02,652/- on the issue of generation of duplicate E-way bills due to technical bug at the portal	Appeal under process
Assistant Commissioner, Commercial Tax office, Bangalore, Karnataka has confirmed the professional tax demand of ₹ 10,000/- along with interest of ₹ 35,100/- and penalty of ₹ 5,000/- on the issue of payment of professional tax.	Rectification application filed

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

Yes, the Company has an Anti-Corruption/Anti-Bribery Policy in place.

The policy reflects the Company's commitment to the highest standards of ethics, integrity, and transparency in all business dealings. It prohibits all forms of bribery and corruption, including offering, giving, receiving, or soliciting any undue advantage. The policy also covers key areas such as gifts and hospitality, conflicts of interest, dealings with third parties, and reporting of unethical practices through established mechanisms.

The policy is applicable to all employees, directors, and associated Value chain partners and is reviewed periodically to ensure alignment with regulatory requirements and best governance practices.

Web-link to the policy: https://www.escortskubota.com/images/pdf/EKL_Anti_Bribery_Policy.pdf

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

	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2026 (Current Financial Year)		FY 2025 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Nil	0	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Nil	0	Nil

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

Not Applicable – as EKL not encountered any fines, penalties, or actions from regulators, law enforcement agencies, or judicial institutions related to corruption or conflicts of interest. EKL commitment to operating with integrity and transparency remains steadfast, ensuring that our business practices are above reproach.

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

	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Number of days of accounts payables	86	78

Accounts Payables Days = Accounts Payable Days has been computed as (Trade Payable ÷ average Cost of Goods/ Services procured) x 365. For the Purpose of calculation, the Cost of Goods/Services procured includes purchases pertaining to goods only.

9. Open-ness of business

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

Parameter	Metrics	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
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	92.49%	89.80%
	b. Number of dealers /distributors to whom sales are made	2,072	2,156
	c. Sales to top 10 dealers /distributors as % of total sales to dealers /distributors	8.20%	9.02%
Share of RPTs in	a. Purchases (Purchases with related parties /Total Purchases)	18.02%	15.64%
	b. Sales (Sales to related parties /Total Sales)	3.83%	3.43%
	c. Loans & advances (Loans & advances given to related parties /Total loans & advances)*	5.62%	2.80%
	d. Investments (Investments in related parties /Total Investments made)	1.73%	1.34%

Note - 1. Advances comprise advances to suppliers, capital advances, other advances, and other recoverables, as presented in the underlying financial records.

2. EKL procures directly from its Supply Chain Partners. It is important to emphasize that these partners, who provide goods and services, are not trading houses and Purchases refers to Purchase of Goods only.

Leadership Indicators

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

S. No.	Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	400	A comprehensive training program covering company introduction, product portfolio, Governance principles, financial and commercial frameworks, service processes, digital tools, and leadership interaction to enable holistic business understanding.	32
2	4	Kaizen Community program	93

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

Yes, the Company has processes in place to manage conflict of interests involving Board members. Directors are required to disclose any conflicts to the Chairman of the Audit Committee/Board and recuse themselves from related discussions and decisions. The framework is governed by the Company's Code of Conduct, which mandates acting in the best interest of the Company and prohibits misuse of position for personal gain.

Policy links:

- <https://www.escortskubota.com/images/pdf/EKL-2023-05-10-Code-of-Conduct.pdf>
- https://www.escortskubota.com/templates/escortsgroup_home/images/pdf/EKL-Code-of-Conduct.pdf

Principle 2

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

Essential Indicators

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

	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	84.32	86.08	EKL continues to enhance its environmental and social performance through initiatives focused on resource efficiency, energy optimization, waste reduction, and responsible sourcing. Social impact improvements include strengthened health and safety practices, employee well-being programs, and increased engagement with local communities and value chain partners. These efforts are reviewed periodically to drive continuous improvement and align with sustainability goals.
Capex	15.41	19.77	

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?**

20

The Company has established procedures for sustainable sourcing, including adherence to a Supplier Code of Conduct, implementation of a Supplier Quality Manual, and promotion of green/returnable packaging. Suppliers are required to comply with applicable laws, ethical standards, and quality requirements. Sustainability considerations such as waste reduction, improved logistics efficiency, and responsible sourcing practices are integrated into procurement processes. The Company also collaborates with suppliers to enhance adoption of returnable packaging, contributing to reduced packaging waste and improved operational efficiency.

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

We do not reclaim our products at the end of their life cycle due to the specific type and usage of the products. However, we ensure that any hazardous waste generated during the production stage is responsibly managed. This includes recycling, incineration, or disposal in landfills through third-party services, in accordance with pollution board regulations and Extended Producer Responsibility (EPR) obligations.

- a. **Plastics (including packaging)**

All plastic waste generated in the plant premises is disposed of through an authorized recycler approved by the Central Pollution Control Board or the State Pollution Control Board

- b. **E-waste**

All the E-waste is disposed through certified third parties as per E-Waste (Management) Rules, 2022.

- c. **Hazardous waste**

At EKL, we recycle/incinerate/send to landfill our hazardous waste that we generate during the production stage through the third party as per the pollution board and EPR obligations.

- d. **Other waste**

All the other Non-hazardous waste generated is sent to the recycler

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

Yes, Extended Producer Responsibility (EPR) is applicable to the Company's activities. The Company is registered with the **Central Pollution Control Board (CPCB)** under:

- **Plastic Waste EPR** as a *Brand Owner/Importer*
- **Battery Waste EPR** as a *Producer*

The Company has submitted the required details on the CPCB portal in accordance with applicable regulations and guidelines. The waste collection plan is in line with the EPR plan filed with CPCB, and the Company continues to comply with regulatory requirements and directions issued by the authorities.

Leadership Indicators

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

The Company has not conducted Life Cycle Assessment (LCA) for its products during the reporting period. However, as part of its ongoing commitment to sustainability and environmental responsibility, the Company plans to undertake such assessments in the coming year.

S. No.	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.
	NIL	NIL	NIL	NIL	NIL	NIL

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.

No, the Company has not identified any significant social or environmental concerns or risks through Life Cycle Assessment (LCA), as such assessments have not yet been conducted. The Company, however, continues to evaluate potential risks through its existing environmental, health, and safety frameworks and remains committed to undertaking LCA studies in future to further strengthen risk identification and mitigation measures.

S. No.	Name of Product /Service	Description of the risk /concern	Action Taken
	Nil	Nil	Nil

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

Not Applicable

S. No.	Indicate input material	Recycled or re-used input material to total material	
		FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
		Nil	Nil

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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:

The Company does not reclaim its products at the end of their life cycle due to the nature and usage of its products. Accordingly, disclosure on the quantity of products and packaging reused, recycled, or safely disposed at end of life is not applicable.

However, the Company ensures that **hazardous and other wastes generated during the manufacturing process are managed and disposed of responsibly** in compliance with applicable environmental regulations.

	FY 2026 (Current Financial Year)			FY 2025 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0	150*	0	0	374*	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other	0	0	0	0	0	0

*Post-consumer plastic waste under the Plastic waste EPR (Extended Producer Responsibility) obligation

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

The Company does not reclaim its products at the end of their life cycle due to the nature and usage of its products. Accordingly, disclosure of Reclaimed products and their packing Materials is not applicable.

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

Principle 3

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance*		Accident insurance		Maternity Benefits**		Paternity Benefits**		Day Care facilities	
		Number (B)	%(B/A)	Number (C)	%(C/A)	Number (D)	%(D/A)	Number (E)	%(E/A)	Number (F)	%(F/A)
Permanent employees											
Male	3,159	3,158	99.97%	3,159	100.00%	NA	NA	-	-	3,159	100.00%
Female	232	230	99.14%	232	100.00%	232	100.00%	NA	NA	232	100.00%
Total	3,391	3,388	99.91%	3,391	100.00%	232	100.00%	-	-	3,391	100.00%
Other than Permanent employees											
Male	893	893	100.00%	889	99.55%	NA	NA	-	-	889	100.00%
Female	156	156	100.00%	156	100.00%	156	100.00%	NA	NA	156	100.00%
Total	1,049	1,049	100.00%	1,045	99.62%	156	100.00%	-	-	1,045	100.00%

* Coverage is not 100% due to exclusion of FTTs, who are covered under the Workmen Compensation Policy instead of health insurance.

** as per the NSE circular: NSE/CML/2024/11, we have not included male in the total figure.

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

Category	% of workers covered by										
	Total (A)	Health insurance*		Accident insurance		Maternity Benefits**		Paternity Benefits		Day Care facilities	
		Number (B)	%(B/A)	Number (C)	%(C/A)	Number (D)	%(D/A)	Number (E)	%(E/A)	Number (F)	%(F/A)
Permanent workers											
Male	927	927	100.00%	927	100.00%	NA	NA	-	-	927	100.00%
Female	5	5	100.00%	5	100.00%	5	100.00%	NA	NA	5	100.00%
Total	932	932	100.00%	932	100.00%	5	100.00%	-	-	932	100.00%
Other than Permanent workers											
Male	10,324	10,251	99.29%	10,324	100.00%	NA	NA	-	-	10,324	100.00%
Female	201	201	100.00%	201	100.00%	201	100.00%	NA	NA	201	100.00%
Total	10,525	10,452	99.31%	10,525	100.00%	201	100.00%	-	-	10,525	100.00%

*Apprentice are covered under workmen compensation policy excluding health insurance

**As per the NSE circular: NSE/CML/2024/11, we have not included male in the total figure

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

	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Cost incurred on wellbeing measures as a % of total revenue of the company	0.26%	0.27%

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

S. No.	Benefits	FY 2026 (Current Financial Year)			FY 2025 (Previous Financial Year)		
		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.)
1	PF	99.9%	100.0%	Yes	99.7%	100.0%	Yes
2	Gratuity	99.9%	100.0%	Yes	99.7%	100.0%	Yes
3	ESI	0.0%	99.5%	Yes	0.0%	99.7%	Yes
4	Others – please specify	-	-	-	-	-	-

Workmen trainees comes under ESI as per the guidelines and others are covered under company provided medical insurance. Under PF and Gratuity FTT and expats are not considered.

3. Accessibility of workplaces

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

Yes, the Company's premises and offices are designed to be accessible to differently abled employees and workers, in line with the requirements of the **Rights of Persons with Disabilities Act, 2016**. Necessary infrastructure and support systems are in place to facilitate ease of access and mobility.

The Company also ensures that appropriate assistance is provided to employees, visitors, and other stakeholders with disabilities to enable comfortable and inclusive access to its facilities.

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

Yes, the Company has an Equal Opportunity Policy in place in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016. The policy underscores the Company's commitment to providing equal employment opportunities and fostering an inclusive workplace environment.

The policy is available at: https://www.escortskubota.com/templates/escortsgroup_home/images/pdf/Equal-Opportunity-Policy.pdf

In addition, the Company's Code of Business Conduct reinforces its commitment to diversity and inclusion, ensuring equal opportunities for all individuals irrespective of gender, age, language, cultural background, sexual orientation, gender identity, health or medical condition, religious beliefs, physical ability, marital status, or any other characteristic.

Code of Conduct link: https://www.escortskubota.com/templates/escortsgroup_home/images/pdf/EKL-Code-of-Conduct.pdf

The Company continues to promote a workplace that values diversity, equity, and inclusion across all levels.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	-	-	-	-
Female	100.00	33.33	-	-
Total	100.00	33.33	-	-

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes , Grievance Redressal Committees are constituted at each plant location, which meet on a periodic basis (monthly) to address and resolve workmen grievances in a structured and time-bound manner.
Other than Permanent Workers	Yes , Grievances, if any, are primarily addressed by the respective contractors in line with agreed contractual obligations. The Company also maintains oversight to ensure fair and timely resolution.
Permanent Employees	Yes , A formal grievance redressal mechanism is defined under the Grievance Redressal Policy as part of the HR Policy Manual, enabling employees to raise concerns and seek resolution through a structured process.
Other than Permanent Employees	Yes , Grievances are handled by the respective contractors/employers, with the Company ensuring necessary monitoring and compliance.

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

Category	FY 2026 (Current Financial Year)			FY 2025 (Previous Financial Year)		
	Total employees / workers in respective category(A)	No. of employees /workers in respective category, who are part of association(s) or Union(B)	% (B /A)	Total employees / workers in respective category(C)	No. of employees /workers in respective category, who are part of association(s) or Union(D)	% (D /C)
Total Permanent Employees	3,391	-	0.00%	3,214	-	0.00%
Male	3,159	-	0.00%	3,019	-	0.00%
Female	232	-	0.00%	195	-	0.00%
Total Permanent Workers	932	932	100.00%	1,019	1,019	100.00%
Male	927	927	100.00%	1,014	1,014	100.00%
Female	5	5	100.00%	5	5	100.00%

8. Details of training given to employees and workers:

Category	FY 2026 (Current Financial Year)					FY 2025 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No.(B)	% B/A	No.(C)	% C/A		No.(E)	% E/D	No.(F)	% F/D
Employees										
Male	3,159	1,791	56.70%	2,689	85.12%	3,019	673	22.29%	2,959	98.01%
Female	232	140	60.34%	202	87.07%	195	61	31.28%	195	100.00%
Total	3,391	1,931	56.94%	2,891	85.26%	3,214	734	22.84%	3,165	98.46%
Workers										
Male	927	901	97.20%	927	100.00%	1,014	363	35.80%	0	0.00%
Female	5	5	100.00%	5	100.00%	5	1	20.00%	0	0.00%
Total	932	906	97.21%	932	100.00%	1,019	364	35.72%	0	0.00%

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

Category	FY 2026 (Current Financial Year)			FY 2025 (Previous Financial Year)		
	Total (A)	No.(B)	% B/A	Total (C)	No.(D)	% D/C
Employees						
Male	3,159	3,159	100.00%	3,019	3,019	100.00%
Female	232	232	100.00%	195	195	100.00%
Total	3,391	3,391	100.00%	3,214	3,214	100.00%
Workers						
Male	927	927	100.00%	1,014	1,014	100.00%
Female	5	5	100.00%	5	5	100.00%
Total	932	932	100.00%	1,019	1,019	100.00%

10. Health and safety management system:

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

Yes, the Company has implemented a comprehensive Occupational Health and Safety Management System across its operations.

All operational facilities are certified under ISO 45001 (Occupational Health & Safety) and ISO 14001 (Environmental Management Systems), ensuring adherence to globally recognized standards. The system covers all employees, workers, and operations across manufacturing locations.

The Company has a well-defined EHS Policy, supported by structured processes and controls aimed at identifying hazards, mitigating risks, and promoting a safe and healthy work environment.

The policies are available at:

- https://www.escortskubota.com/templates/escortsgroup_home/images/pdf/EHS-Policy-Full-Version-2023.pdf
- <https://static.escortskubota.com/images/quality-policy/EKL-Environment-Occupational-Health-&-Safety-Policy.pdf>

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

The Company follows a structured approach to identify work-related hazards and assess risks on both routine and non-routine basis, in line with its ISO 45001-certified Occupational Health and Safety Management System.

Key processes include:

- **Hazard Identification and Risk Assessment (HIRA):** Conducted periodically for routine operations and prior to undertaking any new or non-routine activities
- **Job Safety Analysis (JSA):** Performed for critical tasks to identify step-wise risks and define control measures
- **Safety Inspections and Audits:** Regular plant-level inspections and internal/external audits to identify potential hazards
- **Incident Reporting and Investigation:** Analysis of incidents, near-misses, and unsafe conditions to prevent recurrence
- **Management of Change (MOC):** Risk assessment carried out before implementing any process, equipment, or layout changes
- **Employee Training and Awareness:** Regular training programs to sensitise employees and workers on hazard identification and safe work practices

These processes are supported by a centralized EHS framework with periodic reviews and continuous improvement to ensure a safe and healthy workplace.

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

Yes, the Company has established processes enabling workers to report work-related hazards and remove themselves from unsafe conditions.

All sites are equipped with structured **incident and hazard reporting mechanisms**, including online reporting platforms and **Safety Observation Tours (SOTs)**, where line managers actively engage with workers to identify and address safety concerns. Workers are encouraged to report unsafe conditions and are empowered to stop work and move away from situations posing immediate risk.

Additionally, regular **safety trainings, mock drills, and monthly Safety Committee meetings** involving worker participation are conducted to strengthen awareness and ensure continuous improvement in workplace safety.

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

Yes, employees and workers have access to non-occupational medical and healthcare services.

All manufacturing locations are equipped with Occupational Health Centres that provide round-the-clock medical support to employees and workers. Qualified medical professionals, including full-time doctors, are available to offer general healthcare services, routine check-ups, and necessary medication.

In cases requiring advanced care, appropriate referrals and support for external medical treatment are also facilitated by the Company.

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

Safety Incident/Number	Category*	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked)	Employees	0	0
	Workers	0.03	0.05
Total recordable work-related injuries	Employees	0	0
	Workers	1	2
No. of fatalities	Employees	0	0
	Workers	0	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	0

* Including in the contract workforce.

Reasonable assurance has been carried out by Grant Thornton Bharat LLP.

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

Escorts Kubota Limited is committed to ensuring a safe and healthy workplace across all its operations. All manufacturing facilities are certified under **ISO 45001 (Occupational Health & Safety)** and **ISO 14001 (Environmental Management)**, demonstrating adherence to globally recognized standards.

A structured **EHS governance framework** is in place, including clearly defined policies, standard operating procedures, and a robust accountability mechanism. Safety, environment, and compliance performance are **monitored regularly**, with monthly reviews to drive continuous improvement.

The Company undertakes **periodic risk assessments and hazard identification exercises**, and ensures provision and usage of appropriate **personal protective equipment (PPE)**. Regular **training programs** are conducted covering workplace safety, first aid, fire safety, emergency response, and safe machine handling.

Dedicated **plant-level safety committees**, with representation from both workers and management, ensure active participation and effective implementation of safety initiatives. A **central safety committee** provides oversight and standardization across locations. An **annual Environment, Health & Safety (EHS) plan**, supported by monthly tracking, guides strategic focus areas.

To strengthen safety culture, the Company conducts **awareness campaigns and engagement initiatives** such as National Safety Week and Environment Week. A structured **reward, recognition, and consequence management system** is also in place to reinforce safe behaviours and ensure accountability.

The Company continues to strive towards its goal of **zero harm**, supported by inherently safe systems, continuous training, and proactive risk management.

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

	FY 2026 (Current Financial Year)			FY 2025 (Previous Financial Year)		
	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	-

Note:- The previous year complaint figures included SOT (Safety Observation Tool) entries. Based on a revised methodology aligning with BRSR definitions, only formal complaints are now considered. Accordingly, prior year figures have been restated to nil.

14. Assessments for the year:

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

Including assessments done by Escorts Kubota Limited and third parties

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.

EKL has established a structured process for addressing safety-related incidents and mitigating risks identified through health and safety assessments.

All incidents, including near-misses, are **systematically investigated** to identify root causes, following which **corrective and preventive actions (CAPA)** are implemented to avoid recurrence. Learnings from such incidents are communicated across sites to strengthen overall safety practices.

Based on regular **safety audits, inspections, and risk assessments**, necessary improvements in processes, controls, and workplace conditions are undertaken on an ongoing basis. This includes enhancement of safety procedures, reinforcement of engineering controls, and strengthening of training and awareness programs.

Site leadership teams take **prompt and appropriate action** to address identified risks and concerns, supported by continuous monitoring and periodic reviews. The Company remains committed to continuous improvement in safety performance and strives to maintain a safe working environment across all its operations.

Leadership Indicators

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

a. Employees (Y/N)

Yes

b. Workers (Y/N)

Yes

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

The Company has established systems and controls to monitor and promote compliance with statutory requirements by its value chain partners.

All value chain partners, including vendors, contractors, and service providers, are contractually obligated to comply with applicable statutory laws and regulations, including labour laws, taxation requirements, and social security contributions.

The Company obtains periodic compliance confirmations and supporting documents (such as statutory challans, returns, and payment proofs) from relevant partners, particularly those engaged in manpower-intensive services. A structured review mechanism is in place, whereby submitted documents are verified by designated functions (HR/Employee Relations and Procurement), including cross-checks with invoices, wage records, and payment details, where applicable. Internal and statutory audits include sample-based assessments of value chain partner compliance to strengthen oversight and ensure adherence. Through these measures, the Company ensures transparency, accountability, and continuous monitoring of statutory compliance across its value chain, while engaging with partners to reinforce responsible and compliant 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	
	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	0	0	0

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

No

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	14.95%
Working Conditions	14.95%

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

No significant risks or concerns were identified during the year based on the assessments of health & safety practices and working conditions of value chain partners. However, the Company continues to strengthen standards through periodic engagement, monitoring, and reinforcement of health, safety, and labour compliance expectations across its value chain.

Principle 4

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

Essential Indicators

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

At Escorts Kubota Limited, the Company follows a structured approach to identify its key stakeholder groups, aligned with the principles of **stakeholder inclusiveness and responsiveness**.

Stakeholders are identified based on their **influence on the Company's operations** and the **impact of the Company's activities on them**. The Company leverages established frameworks, including a **double materiality assessment**, to evaluate and prioritise stakeholders and their key concerns.

Starting from a broad universe of internal and external stakeholders, the Company has identified a set of **key stakeholder groups** that significantly influence business decisions and sustainability outcomes. These stakeholders are actively engaged through formal and informal mechanisms, including surveys, consultations, and regular interactions.

Insights derived from stakeholder engagements are used to **validate performance, identify emerging priorities, and strengthen decision-making processes**, thereby enhancing overall business practices and long-term value creation.

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

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (E-mail, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Government and Regulatory Authorities	No	<ul style="list-style-type: none"> E-mails communications Website Annual Reports/Compliance Filings Advertisements Media interactions Industry bodies membership 	As and when required	<ul style="list-style-type: none"> Regulatory compliance and legal requirements Policy updates, technology and innovation Capacity expansion Environmental and statutory approvals
2	Employees & Workers	No	<ul style="list-style-type: none"> Surveys Townhalls Feedback sessions Training & safety programs (classroom & virtual) Intranet - HRIS E-mails communications Notice boards In house magazines Website Annual Reports 	Regular /Continuous	<ul style="list-style-type: none"> Business performance updates Employee engagement and recognition Training and development Performance management & KRA cascading Grievance redressal Workplace safety and well-being
3	Customers	No	<ul style="list-style-type: none"> Customer meets Annual/Quarterly Reports Feedback & Satisfaction Surveys CRM platforms E-mails communications Website Service interactions 	Regular /Continuous	<ul style="list-style-type: none"> Customer satisfaction Complaint resolution Product quality improvement Product innovation and enhancement of services
4	Suppliers	No	<ul style="list-style-type: none"> Supplier meets & conventions Supplier audits E-mails communications Informal interactions Website Advertisements Annual report 	Regular /Periodic	<ul style="list-style-type: none"> Supply chain performance, quality standards, responsible sourcing practices, timely delivery. Compliance with ESG requirements Cost efficiency and long-term partnerships Transparent, fair & accountable supply chain practice Access to knowledge on sustainable supply chain practices.
5	Local Community	No	<ul style="list-style-type: none"> Community meetings CSR programs Direct engagement initiatives with various NGOs, academic institutions, rural development organizations CSR reporting Annual report 	Regular /Event-based	<ul style="list-style-type: none"> CSR initiatives, community development, employment opportunities Environmental impact management, relationship building and social welfare Creation of job opportunities

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (E-mail, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
6	Investors & Shareholders	No	<ul style="list-style-type: none"> • General Body Meetings • E-mails Communications • Stock exchange filings • Annual Reports • Investor presentations • Advertisements 	Regular /Event-based	<ul style="list-style-type: none"> • Financial and non-financial performance • Corporate governance • Shareholder returns • Business strategy • ESG performance • Market outlook

Leadership Indicators

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

The Company has established structured processes for stakeholder consultation on economic, environmental, and social (EES) matters through its governance framework. Stakeholder engagement is carried out by designated functional teams (such as Sustainability, CSR, Risk Management, Procurement, and Employee Relations) under the oversight of relevant management-level committees. These teams engage with stakeholders through various channels to understand key concerns and expectations on EES topics. The feedback and inputs collected are consolidated by the functional teams and presented to senior management and the Board/Board Committees through defined reporting mechanisms and periodic reviews. This ensures that stakeholder perspectives are effectively integrated into strategic decision-making. The Board and its Committees, in their oversight role, review these inputs and provide guidance to align business strategies with stakeholder expectations and sustainability priorities.

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

Yes, stakeholder consultation is actively used to support the identification and management of environmental and social topics.

During FY25, the Company undertook a **comprehensive double materiality assessment**, incorporating inputs from key internal and external stakeholders to identify and prioritize material ESG topics. The insights derived from this process continue to guide the Company's approach in FY26.

Stakeholder feedback obtained through these engagements has been systematically incorporated into the Company's **strategy, policy framework, and operational practices**. Based on the identified material issues, the Company has:

- Strengthened its **sustainability strategy and focus areas**
- Aligned relevant **policies and governance mechanisms**
- Set **objectives and targets**, where applicable
- Established **monitoring and review systems** to track progress

This structured approach ensures that stakeholder expectations are integrated into decision-making, enabling the Company to effectively manage key environmental and social impacts while driving long-term sustainable value creation.

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

The Company actively engages with different stakeholder groups through its structured CSR initiatives and community development programmes. Key areas of engagement include agriculture, healthcare, education, environment, and livelihood enhancement, with a focused approach towards improving the socio-economic conditions of underprivileged communities. Through these initiatives, the Company addresses critical concerns such as access to quality education, healthcare services, sustainable livelihoods, and environmental sustainability.

Notable actions include capacity-building programs for farmers through the Escorts Kubota Advanced Farming Institutes (EKAFIs) at Kurukshetra and Bengaluru, which provide training and skill development to enhance agricultural productivity and income levels. The Company also undertakes targeted interventions aimed at improving community well-being and fostering inclusive growth.

Insights from these engagements are continuously used to refine CSR programmes and ensure that initiatives remain impact-driven and aligned with the needs of vulnerable stakeholders.

Further details are provided in the Annual Report on CSR Activities and Social & Relationship Capital sections of the Annual Report.

Principle 5

Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2026 (Current Financial Year)			FY 2025 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	3,391	3,388	99.91%	3,214	3,139	97.67%
Other than permanent	1,049	913	87.04%	959	862	89.89%
Total Employees	4,440	4,301	96.87%	4,173	4,001	95.88%
Workers						
Permanent	932	893	95.82%	1,019	1,009	99.02%
Other than permanent	10,525	10,525	100.00%	10,288	10,288	100.00%
Total Workers	11,457	11,418	99.66%	11,307	11,297	99.91%

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

Category	FY 2026 (Current Financial Year)					FY 2025 (Previous Financial Year)				
	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	3,391	0	0	3,391	100.00%	3,214	0	0	3,214	100.00%
Male	3,159	0	0	3,159	100.00%	3,019	0	0	3,019	100.00%
Female	232	0	0	232	100.00%	195	0	0	195	100.00%
Other than permanent	1,049	0	0	1,049	100.00%	705	0	0	705	100.00%
Male	893	0	0	893	100.00%	591	0	0	591	100.00%
Female	156	0	0	156	100.00%	114	0	0	114	100.00%
Workers										
Permanent	932	0	0	932	100.00%	1,019	0	0	1,019	100.00%
Male	927	0	0	927	100.00%	1,014	0	0	1,014	100.00%
Female	5	0	0	5	100.00%	5	0	0	5	100.00%
Other than permanent	10,525	0	0	10,525	100.00%	10,288	0	0	10,288	100.00%
Male	10,324	0	0	10,324	100.00%	10,088	0	0	10,088	100.00%
Female	201	0	0	201	100.00%	200	0	0	200	100.00%

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

	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)*#	13	28,92,500	3	23,10,000
Key Managerial Personnel*	4	2,79,91,573	0	
Employees other than BoD and KMP	3,155	11,94,528	231	8,04,576
Workers	927	11,09,954	5	13,24,322

*Mr. Nikhil Nanda, Mr. Akira Kato and Mr. Bharat Madan, who are BoDs are also KMP, as per the Companies Act, 2013, and shown along with KMP.

Directors who have waived their sitting fee have not been considered to calculate the median

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

	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Gross wages paid to females as % of total wages	3.92	3.56

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

Yes, the Company has established mechanisms to address human rights impacts and related concerns.

An Ethics Committee is in place to address issues arising from violations of the Code of Business Conduct, including complaints received through the whistleblower mechanism (via toll-free number, email, or written communication) from any stakeholder.

Additionally, for interpersonal issues and employee-related concerns, a dedicated Grievance Redressal Committee has been constituted. Employees and stakeholders have the option to approach the appropriate committee based on the nature of the concern.

These mechanisms collectively ensure that concerns related to ethical conduct and human rights are promptly addressed in a fair, transparent, and structured manner.

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

At EKL, we are committed to upholding human rights and addressing any grievances related to human rights issues. The Company has established structured internal mechanisms to address grievances related to human rights issues in a fair and transparent manner.

Employees, workers, and external stakeholders, including customers and suppliers, have access to multiple **reporting channels**, such as the **whistleblower mechanism (toll-free number, email, and written communication)**, to raise concerns regarding any actual or potential violations of the Company's Code of Conduct, policies, or applicable laws, including human rights issues.

All grievances received are **formally reviewed, investigated, and addressed through designated committees**, including the Ethics Committee and Grievance Redressal Committee, depending on the nature of the concern. Appropriate corrective and preventive actions are taken, wherever required.

The Company emphasizes **confidentiality, non-retaliation, transparency, and accountability** in handling such cases, ensuring a safe, respectful, and inclusive environment for all stakeholders.

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

	FY 2026 (Current Financial Year)			FY 2025 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NA	1	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	1
Complaints on POSH as a % of female employees /workers	0.00%	0.18%
Complaints on POSH upheld	0	1

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

The Company is committed to maintaining a workplace free from discrimination and harassment and has established safeguards to prevent adverse consequences to complainants. A robust Whistleblower Policy and related grievance mechanisms are in place, which ensure strict confidentiality of the complainant’s identity and protect individuals against any form of retaliation or victimization. Complaints are addressed through designated committees in a fair, impartial, and time-bound manner.

The Company follows a zero-tolerance approach towards discrimination and harassment on any grounds, including race, gender, age, religion, disability, sexual orientation, or any other legally protected characteristic. Appropriate action is taken promptly against any violations of the Code of Conduct or applicable policies. These mechanisms are supported by continuous awareness programs and training, reinforcing a culture of respect, inclusion, and accountability across the organization.

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

Yes, human rights requirements form an integral part of the Company’s business agreements and contracts.

The Company incorporates relevant human rights, ethical conduct, and compliance clauses in its agreements with employees, suppliers, contractors, and other business partners. These provisions are aligned with the Company’s Code of Conduct, applicable laws, and internationally recognized standards, ensuring respect for human rights across its value chain.

10. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100
Forced Labour/Involuntary Labour	100
Sexual Harassment	100
Discrimination at Workplace	100
Wages	100
Others – please specify	Not Applicable

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

No significant risks identified; hence, no corrective actions required.

Leadership Indicators

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

No significant human rights grievances requiring business process modifications were identified during the reporting period. However, the Company continues to proactively strengthen its systems through regular training and awareness programs on the Code of Conduct and human rights principles. These initiatives ensure ongoing alignment of business processes with the Company's commitment to ethical conduct and respect for human rights across its operations.

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

EKL conducted a Human Rights Due Diligence (HRDD) covering its operations and workforce, including permanent and contractual employees, in alignment with the UN Guiding Principles on Business and Human Rights and the UN Global Compact. The assessment included employee surveys and evaluation of workplace practices across key areas such as safety, fair wages, working conditions, access to basic facilities, and grievance mechanisms.

The review indicated a strong performance across core human rights parameters, while also identifying opportunities to enhance employee awareness and training on human rights, anti-corruption, and POSH aspects.

The Company is addressing these through targeted capacity-building initiatives and continuous improvement measures.

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, the Company's premises and offices are accessible to differently abled visitors, in line with the requirements of the Rights of Persons with Disabilities Act, 2016.

The Company has ensured provision of ramps and barrier-free access at its registered office, corporate office, and manufacturing plants. Additionally, most offices are located in commercial buildings equipped with elevators and necessary infrastructure to facilitate ease of movement and accessibility for differently abled individuals.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	14.95
Discrimination at Workplace	14.95
Child Labour	14.95
Forced Labour/Involuntary Labour	14.95
Wages	14.95
Others – please specify	Not Applicable

Assessment was done as per BRSR Core

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

Not Applicable

Principle 6

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

Essential Indicators

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

Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	9.47	4.79
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	9.47	4.79
From non-renewable sources		
Total electricity consumption (D)	194.94	183.92
Total fuel consumption (E)	202.00	193.77
Energy consumption through other sources (F)		
Total energy consumed from non-renewable sources (D+E+F)	396.94	377.68
Total energy consumed (A+B+C+D+E+F)	406.41	382.47
Energy intensity per rupee of turnover <i>(Total energy consumed/Revenue from operations)</i>	35.42×10^{-10}	37.55×10^{-10}
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity* (PPP) <i>(Total energy consumed /Revenue from operations adjusted for PPP)</i>	720.53×10^{-10}	775.69×10^{-10}
Energy intensity in terms of physical output <i>(Total energy consumed /Total equipment's produced)</i>	2.98×10^{-3}	3.33×10^{-3}
Energy intensity (optional) – the relevant metric may be selected by the entity		

All the values are in Tera Joules, *The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 of 20.34 has been used, from the IMF Data Mapper: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/ADVEC/WEO_WORLD/IND

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

Yes, Grant Thornton Bharat LLP has given Reasonable Assurance on Energy consumption for FY 2025-26. Details for the same have been mentioned in the assurance statement.

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

Not Applicable, as the Company does not have any sites/facilities identified as Designated Consumers under the PAT Scheme

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

Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater	4,94,545.39	4,45,813.96
(iii) Third party water (Municipal water supplies)		
(iv) Seawater /desalinated water		
(v) Others	33,253.03	34,726.83
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	5,27,798.42	4,80,540.79
Total volume of water consumption (in kilolitres)	3,40,602.16	2,76,650.66
Water intensity per rupee of turnover <i>(Total water consumption /Revenue from operations)</i>	29.69 x 10⁻⁷	27.16 x 10⁻⁷
Water intensity per rupee of turnover adjusted for Purchasing Power Parity* (PPP) <i>(Total water consumption /Revenue from operations adjusted for PPP)</i>	603.85 x 10⁻⁷	561.07 x 10⁻⁷
Water intensity in terms of physical output	2.50	2.41
Water intensity (optional) – the relevant metric may be selected by the entity		

Water withdrawal includes city water & ground water only. *The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 of 20.34 has been used, from the IMF Data Mapper: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/ADVEC/WEO_WORLD/IND and Intensity in terms of physical output is calculated on total tractor and construction machines produced

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

Yes, Grant Thornton Bharat LLP has given Reasonable Assurance for FY 2025-26. Details for the same have been mentioned in the assurance statement.

4. Provide the following details related to water discharged:

Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To surface water	1,87,196.26	2,03,890.13
- No treatment		
- With treatment - Tertiary treatment	1,87,196.26	2,03,890.13
(ii) To Groundwater		
- No treatment		
- With treatment - please specify level of treatment		
(iii) To Seawater		
- No treatment		
- With treatment - please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment - please specify level of treatment		
(v) Others		
- No treatment		
- With treatment - please specify level of treatment		
Total water discharged (in kilolitres)	1,87,196.26	2,03,890.13

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

Yes, Grant Thornton Bharat LLP has given Reasonable Assurance for FY 2025-26. Details for the same have been mentioned in the assurance statement.

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

Yes, Zero Liquid Discharge (ZLD) is a key focus for us. No wastewater is discharged outside the premises without treatment, except for rainwater. **Domestic wastewater** is treated through Sewage Treatment Plants (STPs), while **process wastewater** is treated through Effluent Treatment Plants (ETPs) using appropriate treatment technologies. The treated water is **recycled and reused** within operations, including for processing and cooling purposes.

Additionally, all plants are equipped with **rainwater harvesting and recharge systems**, further supporting water conservation and sustainable water management practices.

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

Parameter	FY 2026 (Current Financial Year)		FY 2025 (Previous Financial Year)	
	Value	Please specify unit	Value	Please specify unit
NOx	46.35	MT	16.42	MT
SOx	5.65	MT	1.24	MT
Particulate matter (PM)	83.44	MT	40.27	MT
Persistent organic pollutants (POP)		MT		MT
Volatile organic compounds (VOC)	300.71	MT	263.84	MT
Hazardous air pollutants (HAP)		MT		MT
Others-Ozone Depleting Substances (HCFC - 22 or R-22)				

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

No, but Stack testing done by Interstellar Testing Centre Pvt. Ltd.

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

Parameter	Unit	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
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	11,965.74	11,493.78
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	39,366.53	37,141.15
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ e/₹ revenue from operations	4.47 x 10 ⁻⁷	4.77 x 10 ⁻⁷
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity* (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO ₂ e/₹ revenue from operations adjusted for PPP	91.01 x 10 ⁻⁷	98.64 x 10 ⁻⁷

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Parameter	Unit	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ e/ Equipment's produced	0.38	0.42
Total Scope 1 and Scope 2 emission intensity (optional)- the relevant metric may be selected by the entity			

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 of 20.34 has been used, from the IMF Data Mapper: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/ADVEC/WEOWORLD/IND> and Intensity in terms of physical output is calculated on total tractor and construction machines produced

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

Yes, Grant Thornton Bharat LLP has given Reasonable Assurance on Scope 1 and Scope 2 Emissions for FY 2025-26. Details for the same have been mentioned in the assurance statement.

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

Yes, the Company has undertaken several projects and initiatives to reduce its Greenhouse Gas (GHG) emissions through energy efficiency improvements and increased use of cleaner and renewable energy sources.

Key initiatives undertaken during the year include:

- Installation of **transparent roof sheets** to maximize natural daylight and reduce dependence on artificial lighting during daytime
- Optimization of **air conditioning temperature settings (25°C)** across plants to reduce electricity consumption
- Transition to **energy-efficient LED** lighting across facilities
- Introduction of **gravity chute systems** to eliminate electricity use in material handling from mezzanine floors
- Installation of **automatic timers** for controlled operation of lighting, fans, and AHU systems in office areas
- Replacement of **LPG cylinders with PNG connection** in canteen operations to improve energy efficiency and reduce emissions
- Installation of **gas-based gensets with synchronization panels** for improved load management and reduced fuel consumption
- Replaced **22 diesel-powered forklifts** with electric forklifts at Plant 4, reducing dependence on fossil fuels and supporting lower operational emissions
- Procured renewable electricity through the **Indian Energy Exchange (IEX)** platform to increase the share of clean energy in operations

In addition, the Company is progressively increasing the use of **renewable energy**, including installation of additional **solar power capacity across various plants**.

During the year, the Company also made **capital investments in energy conservation measures**, including installation of motion sensors, solar panels, magnetic resonators, and replacement of fixed-speed air conditioning systems with more efficient alternatives.

These initiatives collectively contribute to **reduction in Scope 1 and Scope 2 emissions**, improved energy efficiency, and support the Company's commitment towards **sustainable operations and climate action**.

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

a. Total Waste generated

Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	293.27	209.70
E-waste(B)	19.49	6.12
Biomedical waste (C)	0.13	0.14
Construction and demolition waste (D)	-	-
Battery waste (E)	46.29	59.50
Radioactive waste (F)	-	-
Other Hazardous waste, Please specify if any (G)	12,142.72	7,846.74
Oil	10,889.46	6,534.91
Sludge	673.77	742.99
Tyre	204.10	234.59
Other	375.39	334.26
Other Non-hazardous waste generated (H), Please specify, if any.		
Paper and Cardboard Waste	1,868.82	1,903.73
Wood	1,572.00	1,254.80
Food Waste	4.41	3.12
Other	10,579.66	11,815.59
Total non-hazardous waste generated (H)	14,024.89	14,977.24
Total Waste Generated (A+B+C+D+E+F+G+H)	26,526.79	23,099.45
Waste intensity per rupee of turnover <i>(Total waste generated /Revenue from operations) (Metric ton/rupee)</i>	2.31×10^{-7}	2.27×10^{-7}
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity* (PPP) <i>(Total waste generated /Revenue from operations adjusted for PPP) (Metric ton/Revenue from operations adjusted for PPP)</i>	47.03×10^{-7}	46.85×10^{-7}
Waste intensity in terms of physical output	0.19	0.20
Waste intensity (optional) - the relevant metric may be selected by the entity		

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

Total waste	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
(i) Recycled	26,115.60	22,745.99
(ii) Re-used	11.24	-
(iii) Other recovery operations	-	-
Total	26,126.84	22,745.99

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

Total waste	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
(i) Incineration	0.13	0.14
(ii) Landfilling	399.82	353.30
(iii) Other disposal operations	-	-
Total	399.95	353.45

* 1. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 of 20.34 has been used, from the IMF Data Mapper: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/ADVEC/WEOWORLD/IND> and Intensity in terms of physical output is calculated on total tractor and construction machines produced.

2. Previous year figures for waste generated, waste disposal, and waste recovery have been restated due to inclusion of previously omitted items and improvements in methodology, ensuring better accuracy and comparability with current year data.

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

Yes, Grant Thornton Bharat LLP has given Reasonable Assurance on Waste Generated (Hazardous and Non-Hazardous) for FY 2025-26. Details for the same have been mentioned in the assurance statement

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

The Company has implemented a structured and comprehensive waste management framework across its operations, covering both hazardous and non-hazardous waste streams.

Waste is segregated at source using colour-coded bins, with dedicated storage areas established to ensure safe handling and disposal. Hazardous waste is managed in compliance with applicable regulations and disposed of through authorized recyclers and vendors approved by the State Pollution Control Board, ensuring environmentally sound practices.

To minimize waste generation, the Company has undertaken initiatives such as:

- Transition to returnable metal pallets in place of wooden pallets, reducing packaging waste
- Use of an oil filtration unit to recycle and reuse industrial lubricants, improving operational efficiency and reducing hazardous waste generation
- Composting of food waste for use in gardening and landscaping activities
- Promotion of paper reduction and recycling practices, including provision of designated collection bins

The Company also focuses on reducing the usage of hazardous and toxic substances through process optimization and improved material handling practices, wherever feasible.

These measures reflect the Company's commitment to resource efficiency, circular economy principles, and responsible waste management, while minimizing environmental impact.

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:

Not Applicable. The Company does not have operations or offices located in or around ecologically sensitive areas requiring specific environmental approvals or clearances as defined under applicable regulations.

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

Not Applicable. The Company has not undertaken any projects during the financial year that required environmental impact assessment under applicable laws.

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

Yes, the Company is compliant with applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, and the Environment Protection Act, along with rules framed thereunder.

During the reporting period, no instances of non-compliance were observed. Accordingly, no fines, penalties, or regulatory actions were imposed.

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

Leadership Indicators

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

Consolidated data for water stress area

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

- (i) Name of the Area: **NIL**
- (ii) Nature of operations: **NIL**
- (iii) Water withdrawal, consumption and discharge in the following format: **NIL**

Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Water withdrawal by source (in kilolitres)	-	-
(i) Surface Water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed /turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres) entity		
(i) To surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-

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Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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

No

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

Parameter	Unit	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
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)	Metric tonnes of CO ₂ Equivalent	1,45,77,803.92	1,30,76,508.88
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ Equivalent /rupee	1,270.64 x 10 ⁻⁷	1,283.65 x 10 ⁻⁷
Total Scope 3 emission intensity (optional) – Production in mass	Metric tonnes of CO ₂ Equivalent/		

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

No

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. The Company does not have operations in or around ecologically sensitive areas

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:

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Transition to Gas-based Gensets	The Company is phasing out all diesel gensets and transitioned to gas-based gensets for captive power generation. During FY 2025–26, 2 additional gas gensets were installed at Plant-2 and Plant-3, augmenting existing capacity.	Reduction in Scope 1 greenhouse gas emissions and lower air pollutants compared to diesel-based generation.
2	Electrification of Material Handling Equipment	Replacement of 22 diesel-operated forklifts with electric forklifts at Plant-4 to reduce dependence on fossil fuels and improve energy efficiency in operations.	Reduction in direct (Scope 1) emissions, improved energy efficiency, and lower operational noise levels
3	Renewable Energy Procurement through IEX	Procurement of electricity through the Indian Energy Exchange (IEX) for Plant-2 and Plant-3, enabling integration of renewable energy into the overall power mix.	Increased share of renewable energy consumption (Scope 2 reduction) and decreased carbon intensity of operations
4	Rainwater Harvesting (RWH) Infrastructure	Installation of rainwater harvesting systems across Plant-2, Plant-3, and Plant-4 to capture and store rainwater for groundwater recharge and auxiliary usage.	Enhanced water conservation, improved groundwater recharge, and reduced dependency on external water sources

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

Yes, the Company has a structured **Business Continuity and Disaster Management framework** as part of its Enterprise Risk Management (ERM) system. The ERM framework enables identification, assessment, and mitigation of risks across key domains, including **strategic, operational, financial, and compliance risks**. It supports business continuity through proactive risk planning, resource allocation, and response mechanisms for potential disruptions. The framework ensures preparedness to manage unforeseen events and maintain operational resilience.

The policy can be accessed at: <https://www.escortskubota.com/images/pdf/Policy-on-risk-management.pdf>

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.

Nil

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

Value Chain Engagement – BRSR Core Assessment

- Upstream value chain partners: The Company engaged with approximately 15% of its upstream value chain partners, selected based on value contribution, for the purpose of conducting the BRSR Core assessment.
- Downstream value chain partners: The Company engaged with approximately 4% of its downstream value chain partners, also identified based on value contribution, under the BRSR Core assessment.

The Company is committed to progressively strengthening and expanding its value chain assessment processes in future reporting periods.

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

- By the listed entity - NIL**
- By the top ten (in terms of the value of purchases and sales respectively) value chain partners - NIL**

Principle 7

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

Essential Indicators

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

5

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

S. No.	Name of the trade and industry chambers associations	Reach of trade and industry chambers/ associations (State/National)
1	CII – Confederation of Indian Industry	National
2	FICCI- Federation of Indian Chambers of Commerce & Industry	National
3	TMA - Tractors & Mechanization Association	National
4	ICEMA - Indian Construction Equipment Manufacturers Association	National
5	FIA - Faridabad Industry Association	State

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

Not Applicable

Name of authority	Brief of the case	Corrective action taken
NA	NA	NA

Leadership Indicators

1. Details of public policy positions advocated by the entity

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/Half yearly/Quarterly/ Others – please specify)	Web-link, if available
	Nil	Nil	Nil	Nil	

Principle 8

Businesses should promote inclusive growth and equitable development

Essential Indicators

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

S. No.	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
Not Applicable						

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families(PAFs)	% of PAF covered by R&R	Amounts paid to PAFs in the FY (In ₹)
Not Applicable						

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

The Company has established mechanisms to receive and address grievances from local communities in a transparent and responsive manner. Community members can raise concerns through multiple channels, including **phone, email, and written communication**, details of which are available on the Company's website: <https://www.escortskubota.com/contact-us>

All grievances received are **reviewed, assessed, and addressed in a structured and timely manner**, with appropriate actions taken to resolve the issues. The Company remains committed to maintaining open communication channels and fostering positive relationships with the communities in which it operate.

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

	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Directly sourced from MSMEs/small producers	21.49	19.80
Directly from within India	84.52	87.03

Note: The percentage calculations were based on the value of input materials Sourced and Reasonable assurance engagement has been conducted by Grant Thornton Bharat LLP.

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

Location	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Rural	0.84%	0.80%
Semi-urban	0.48%	0.54%
Urban	10.93%	9.22%
Metropolitan	87.76%	89.45%

1. Locations have been classified in accordance with the RBI classification system (Rural / Semi-urban / Urban / Metropolitan); accordingly, the prior year figures have been restated.

2. Reasonable assurance engagement has been conducted by Grant Thornton Bharat LLP.

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):

Since no new projects were undertaken during the reporting period, the Company did not conduct any Social Impact Assessment (SIA). Accordingly, no negative social impacts were identified, and no mitigation measures were required.

The Company remains committed to undertaking SIAs for any future projects, where applicable, and will ensure appropriate mitigation measures are implemented and disclosed in line with regulatory requirements to maintain transparency and completeness.

S. No.	Details of negative social impact identified	Corrective action taken
	NIL	NIL

Annexure – I
to the Directors' Report

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

S. No.	State	Aspirational District	Amount spent (In ₹)
1	Rajasthan	Baran	44,400
2	Punjab	Ferozpur	29,600
3	Andhra Pradesh	YSR Kadappa	51,800
4	Madhya Pradesh	Khandwa	59,200
5	Madhya Pradesh	Rajgarh	29,600
6	Madhya Pradesh	Barwani	14,800
7	Madhya Pradesh	Damoh	14,800
8	Karnataka	Yadgir	7,400
9	Karnataka	Kalburgi (Gulbarga)	6,23,020

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

No

b. From which marginalized /vulnerable groups do you procure? Not Applicable

c. What percentage of total procurement (by value) does it constitute? 0.00%

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

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

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

S. No.	Name of authority	Brief of the Case	Corrective action taken
	NIL	NIL	NIL

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of Persons benefitted from CSR Projects	%age of beneficiaries from vulnerable & marginal group
A	Education and livelihood enhancement	16,986	88.26%
B	Environment	68,000	35.00%
C	Healthcare	15,000	100.00%
D	Rehabilitation	300	100.00%

Principle 9

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

Essential Indicators

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

EKL places customer satisfaction and responsible customer engagement at the core of its operations. EKL has established a structured and transparent mechanism for receiving, addressing, and resolving customer grievances to ensure a positive and reliable ownership experience and has implemented multiple customer communication and grievance redressal channels, including toll free helplines, a dedicated customer application (HUMDUM Plus), an in tractor CARE device, social media platforms, and a designated email address for customer complaints. These channels are monitored by the Company's Sales and Service team, and all grievances are addressed in accordance with documented Standard Operating Procedures, ensuring timely response, consistency, and accountability.

To evaluate service effectiveness and continually improve customer experience, EKL systematically tracks and reviews customer centric performance indicators such as the Customer Empathy Index and the Service Quality Index. The Customer Empathy Index measures parameters including complaint appointment adherence, turnaround time, and customer satisfaction levels, while the Service Quality Index assesses post service customer feedback, doorstep service delivery, and First Time Right resolution. Insights derived from these indices are used to strengthen processes, enhance service delivery, and drive continuous improvement across the service network.

As part of its efforts to improve accessibility and responsiveness, EKL has deployed an Industry First in tractor CARE device that enables customers, particularly farmers, to seek immediate assistance directly from the field. Every customer complaint or service issue is analyzed to identify root causes, followed by the implementation of corrective and preventive actions to ensure effective resolution and minimize recurrence.

In addition to reactive grievance redressal, EKL emphasizes proactive customer engagement. The Company conducts customized training programs for customers and farmers on tractor operation, maintenance, and safety, enabling informed usage and improved product performance. Customer feedback is actively gathered through surveys, service interactions, and focused discussions, and is incorporated into service improvements and product development initiatives.

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

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

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

	FY 2026 (Current Financial Year)		Remarks	FY 2025 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA

Annexure – I

to the Directors' Report

	FY 2026 (Current Financial Year)		Remarks	FY 2025 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other (Customer Complains)	1,66,824	101	Customer complaints pending at year-end have been closed as of the reporting date.	1,39,720	162	Customer complaints pending at year-end have been closed as of the reporting date.

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

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

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

Yes, Escorts Kubota Limited has a comprehensive policy on Cyber Security and risks that clearly outlines the company's approach to data privacy. Additionally, EKL's risk policy also briefly covers data protection. The external data privacy policy is available at the following link: <https://www.escortskubota.com/privacy-policy.html>

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

Not Applicable

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

0

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

0.00%

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).

The Company ensures transparent and easy access to information related to its products and services through multiple publicly available and customer-facing channels. These include:

Official Website: The Company's website <https://www.escortskubota.com> serves as the primary repository of product-related information, including specifications, features, and updates.

Social Media Platforms: The Company actively disseminates information and engages with stakeholders through its official social media channels, including LinkedIn, Facebook, Instagram, and YouTube.

Authorized Dealerships and Distributors: A widespread network of authorized dealers and distributors provides customers with access to product information, demonstrations, and sales assistance.

Customer Support (Toll-Free Helpline): Customers can reach out for product and service-related information through toll-free numbers: 1800-309-1694 and 1800-180-4488.

Customer Mobile Application: The Company's mobile application, HUMDUM Plus, provides integrated access to product details, services, and customer support.

Print and Electronic Media: The Company utilizes print advertisements, brochures, and electronic media campaigns to disseminate product-related information.

Influencer Engagements and Outreach Initiatives: The Company conducts influencer meets and outreach programs to enhance product awareness and stakeholder engagement.

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

At EKL, we collaborate closely with customers and partners to support sustainable solutions and responsible product usage. Every customer is provided with comprehensive delivery and installation support, including product demonstrations, usage guidance, warranty information, and an Owner's Manual at the time of product delivery, detailing operating instructions, safety guidelines, maintenance requirements, and recommended do's and don'ts. To further enhance customer awareness and accessibility, EKL offers mobile applications, digital tutorials, and a dedicated customer care helpline (1800 103 2010), enabling customers to access product information, service policies, and support with ease. These initiatives strengthen informed decision making, promote safe and efficient product use, and enhance the overall customer ownership experience.

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/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes, Customers are not only given access to detailed product information through owner's manuals, brochures, and stickers on the vehicle, but they are also provided with personalized guidance at the time of final delivery. A comprehensive walkthrough on safer usage is shared with customers to ensure that they fully understand how to operate the vehicle responsibly. This not only enhances customer satisfaction but also promotes safe driving practices and proper maintenance of the product.

Yes, The Company has established a structured customer feedback and satisfaction assessment mechanism. Feedback is collected through multiple channels, including post-purchase surveys, dealership interactions, customer care touchpoints, and digital platforms.

The collected feedback is systematically analyzed to assess customer satisfaction levels across key parameters such as product performance, quality, after-sales service, and overall experience. Insights derived from the analysis are reviewed by relevant internal teams to identify improvement areas and trends.

Based on the evaluation, necessary corrective and preventive actions are determined and implemented, including product enhancements, service quality improvements, dealer training programs, and process upgrades. The effectiveness of these actions is monitored on an ongoing basis through continuous feedback loops to ensure sustained improvement in customer satisfaction.

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Independent Practitioner’s reasonable assurance report on non-financial Information pertaining to CORE attributes of Business Responsibility and Sustainability Report (“BRSR Core Information”), limited assurance report on non-financial information pertaining to identified attributes other than core attributes of BRSR (“other selected indicators of BRSR other than BRSR Core Information”) and limited assurance and Type 2 Moderate assurance report on identified non-financial information contained in Escorts Kubota Limited’s Integrated Annual Report for the financial year ended 31 March 2026

To
The Board of Directors
Escorts Kubota Limited
Faridabad, Haryana, India

1. We have been engaged to perform an assurance engagement for Escorts Kubota Limited (‘EKL’ or ‘the Company’) vide our engagement letter dated 27 March 2026 to provide, reasonable assurance on non-financial information pertaining to CORE attributes of Business Responsibility and Sustainability Report (“BRSR Core Information” / “Subject Matter 1”) included in BRSR report, limited assurance on non-financial information pertaining to identified attributes other than core attributes of BRSR (“other selected indicators of BRSR other than BRSR Core Information” / Subject Matter 2”) included in BRSR Report and limited assurance and Type 2 Moderate assurance on identified non-financial information (“Subject Matter 3”) included in the Integrated Annual report of the Company for the financial year ended 31 March 2026 (“Subject Matter 1, Subject Matter 2 and Subject Matter 3 together referred as "Identified Sustainability Information”), prepared by management in accordance with the Criteria stated below. This assurance engagement has been carried out by a multi-disciplinary team including assurance practitioners and engineers.

Identified Sustainability Information

2. The Identified Sustainability Information for the financial year ended 31 March 2026 is summarised below:

The BRSR Core Information (“Subject Matter 1”) for the financial year ended 31 March 2026 included in BRSR Report is summarised below:

Attribute	Principle	Key Performance Indicator
Energy footprint	Principle 6 – 1	<ul style="list-style-type: none"> • Total energy consumption (in Joules or multiples) • % of energy consumed from renewable sources • Energy intensity

Attribute	Principle	Key Performance Indicator
Water footprint	Principle 6 – 3	<ul style="list-style-type: none"> Total water consumption Water consumption intensity
	Principle 6 – 4	Water Discharge by destination and levels of Treatment
Greenhouse (GHG) footprint	Principle 6 – 7	<ul style="list-style-type: none"> Greenhouse gas emissions (Scope 1 and Scope 2 emissions) GHG Emission Intensity (Scope 1 + 2)
Embracing circularity - details related to waste management by the entity	Principle 6 – 9	<ul style="list-style-type: none"> Details related to waste generated by the entity (category wise) Waste intensity 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
Enhancing Employee Wellbeing and Safety	Principle 3 – 1(c)	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company
	Principle 3 – 11	Details of safety related incidents: <ul style="list-style-type: none"> Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) Total recordable work-related injuries No. of fatalities High consequence work-related injury or ill-health (excluding fatalities)
Enabling Gender Diversity in Business	Principle 5 – 3(b)	Gross wages paid to females as % of total wages paid by the entity
	Principle 5 – 7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
Enabling Inclusive Development	Principle 8 – 4	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India
	Principle 8 – 5	Job creation in smaller towns – Wages paid to persons employed (including employees or workers employed on a

Attribute	Principle	Key Performance Indicator
		permanent or non-permanent / on contract basis) in the locations, as % of total wage cost
Fairness in Engaging with Customers and Suppliers	Principle 1 – 8	Number of days of accounts payables
	Principle 9 – 7	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events
Open-ness of business	Principle 1 – 9	Details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties

3. The other selected indicators of BRSR other than BRSR Core Information (“Subject Matter 2”) for the year ended 31 March 2026 included in BRSR is summarised below

Section	Key Performance Indicator
Section A – Indicator I (1-13)	Details of listed entity
Section C - Principle 5 – Essential Indicator 10	Assessments for the year

4. The identified non-financial information (“Subject Matter 3”) for the financial year ended 31 March 2026 included in the Integrated Annual report is summarised below:

Series	GRI Standard	GRI Disclosure
GRI – 2 General Disclosures (2021)	2 – 1	Organizational details
	2 – 2	Entities included in the organization’s sustainability reporting
	2 – 3	Reporting period, frequency and contact point
	2 – 4	Restatements of information
	2 – 6	Activities, value chain and other business relationships
	2 – 7	Employees
	2 – 9	Governance structure and composition

Series	GRI Standard	GRI Disclosure
	2 – 10	Nomination and selection of the highest governance body
	2 – 11	Chair of the highest governance body
	2 – 12	Role of the highest governance body in overseeing the management of impacts
	2 – 13	Delegation of responsibility for managing impacts
	2 – 14	Role of the highest governance body in sustainability reporting
	2 – 15	Conflicts of interest
	2 – 16	Communication of critical concerns
	2 – 17	Collective knowledge of the highest governance body
	2 – 18	Evaluation of the performance of the highest governance body
	2 – 19	Remuneration policies
	2 – 20	Process to determine remuneration
	2 – 22	Statement on sustainable development strategy
	2 – 23	Policy commitments
	2 – 26	Mechanisms for seeking advice and raising concerns
	2 – 27	Compliance with laws and regulations
	2 – 28	Membership associations
	2 – 29	Approach to stakeholder engagement
2 – 30	Collective bargaining agreements	
GRI – 3 Material Topics (2021)	3 – 1	Process to determine material topics
	3 – 2	List of material topics
	3 – 3	Management of material topics
GRI 102 – Climate Change (2025)	102 – 5	Scope 1 GHG emissions
	102 – 6	Scope 2 GHG emissions
	102 – 8	GHG emissions intensity
GRI 103 – Energy (2025)	103 – 2	Energy consumption and self-generation within the organization

Series	GRI Standard	GRI Disclosure	
		103 – 4	Energy intensity
GRI – 200 Economic	201 – Economic Performance (2016)	201 – 1	Direct economic value generated and distributed
		201 – 3	Defined benefit plan obligations and other retirement plans
	203 – Indirect Economic Impacts (2016)	203 – 1	Infrastructure Investment and services Supported
GRI – 300 Environment	303 – Water and Effluents (2018)	303 – 3	Water withdrawal
		303 – 4	Water discharge
		303 – 5	Water consumption
	306 – Waste (2020)	306 – 3	Waste generated
GRI – 400 Social	401 – Employment (2016)	401 – 1	New employee hires and employee turnover (age and gender)
		401 – 2	Benefits provided to full-time employees that are not provided to temporary or part-time employees
		401 – 3	Parental leave
	403 – Occupational Health and Safety (2018)	403 – 8	Workers covered by an occupational health and safety management system
		403 – 9	Work-related injuries
	405 – Diversity and Equal Opportunity (2016)	405 – 1	Diversity of governance bodies and employees (age and gender)
	408 – Child Labor (2016)	408 – 1	Operations and suppliers at significant risk for incidents of child labor
	409 – Forced or Compulsory Labor (2016)	409 – 1	Operations and suppliers at significant risk for incidents of forced or compulsory labor
	415 – Public Policy (2016)	415 – 1	Political Contributions
418 – Customer Privacy (2016)	418 – 1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	

5. The boundary of the report covers EKL's operations in India, which includes the Corporate Office and Manufacturing Facilities, as of 31 March 2026, and encompasses the following:

- Corporate Office
- Knowledge Management Centre
- Agri Machinery Business Division
- Construction Equipment Business Division
- Escort's Training and Development Centre (ETDC)

Data for Diversity of employees (age and gender) is only limited to Permanent Employees

6. Our assurance engagement is with respect to the Identified Sustainability Information for the reporting boundary as mentioned above for financial year ended 31 March 2026 only unless otherwise stated and we have not performed any procedures with respect to earlier periods or any other elements included in the Integrated Annual Report, therefore, do not express any opinion/conclusion thereon.

Criteria

7. The Company has prepared the Subject Matter 1 and Subject Matter 2 included in the BRSR report in accordance with ('BRSR Framework'):

- a) Regulation 34(2)(f) of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('LODR Regulations') as amended, read with SEBI Master circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30 January 2026 and BRSR Core Reporting Standard formulated by Industry Standards Forum.

8. The Company has prepared the Subject Matter 3 included in the Integrated Annual report based on the principles of the International Integrated Reporting Framework published by the International Integrated Reporting Council ('IIRC') of the Value Reporting Foundation with reference to Global Reporting Initiative ('GRI') Sustainability Reporting Standards ('the GRI Standards') issued by Global Sustainability Standards Board (GSSB). (The criteria used to prepare Subject Matter 1, Subject Matter 2 and Subject Matter 3 above together has been referred as 'Criteria')

Management's Responsibilities

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

Inherent limitations

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

Practitioner's Independence and Quality Control

11. We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants ('IESBA'), which is founded on fundamental principles of integrity, objectivity, professional competence, and due care, confidentiality and professional behaviour and we have the required competencies and experience to conduct this assurance engagement..
12. Our firm applies International Standard on Quality Management (ISQM) 1, "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements" which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements

Practitioner's Responsibility

13. Our responsibility is to express a reasonable assurance in the form of an opinion on the Subject Matter 1 and express a limited assurance in the form of a conclusion on the Subject Matter 2 and Subject Matter 3, based on the procedures we have performed and evidence we have obtained.
14. We conducted our assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements other than Audits or Reviews of Historical Financial Information" ('ISAE 3000 (Revised)') issued by the International Auditing and Assurance Standards Board ('IAASB'). This standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Subject Matter 1 is prepared, in all material respects, in accordance with the BRSR Framework and limited assurance about whether anything has come to our attention that causes to believe that the Subject Matter 2 and Subject Matter 3 is not prepared in all material respects in accordance with BRSR Framework and with respect to GRI Standards respectively.
15. A reasonable assurance engagement involves assessing the suitability in the circumstances of the Company's use of BRSR Framework as the basis for the preparation of the Subject Matter 1, assessing the risks of material misstatement of the Subject Matter 1 whether due to fraud or error, responding to the assessed risks as necessary in the circumstances and evaluating the overall presentation of the Subject Matter 1.
16. A limited assurance engagement undertaken in accordance with ISAE 3000 involves assessing the suitability in the circumstances of the Company's use of the BRSR Framework and GRI Standards as the basis for the preparation of the Subject Matter 2 and Subject Matter 3 respectively, identifying areas where material misstatement is likely to arise in the Subject Matter 2 and Subject Matter 3 whether due to fraud or error, designing and performing procedures to address identified risk areas as necessary in the circumstances, and evaluating the overall presentation of the Subject Matter 2 and Subject Matter 3.
17. 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.
18. Our responsibility is also to provide Type 2 Moderate Assurance on Subject Matter 3 in accordance with third version of AA1000 Assurance Standard ('AA100AS v3') issued by AccountAbility which requires us to obtain limited evidence from internal sources and parties, evidence gathering is restricted to corporate/management levels in the organization to conclude on the nature and extent of adherence of the Report to the AA Accountability Principles 2018 ("AA1000AP, 2018"), i.e., Inclusivity, Materiality, Responsiveness and Impact including the conclusion on reliability and quality, accuracy and completeness of the specified performance information and to assess and report findings. Moderate assurance will provide users with a relatively lower level of confidence in an organization's disclosure on the Subject Matter 3 it refers to.

19. The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.
20. Given the circumstances of the engagement, in performing the procedures listed above, our work procedures included the following:
- Performed walkthrough and discussion with individual data owners for understanding business processes and data management processes at corporate office of the Company.
 - Visited the site at all the plants in Faridabad for data and document verification.
 - Interviewed senior executives to understand the reporting process, governance, systems and controls in place during the reporting period.
 - Reviewed the records and relevant documentation including information from audited financial statements or statutory reports submitted by the Company to support relevant performance disclosures within our scope.
 - Evaluated the suitability and application of Criteria and that the Criteria have been applied appropriately to the Identified Sustainability Information.
 - Selected key parameters and representative sampling, based on statistical audit sampling tables and agreeing claims to source information to check accuracy and completeness of claims such as source data, meter data, etc.
 - Re-performed calculations to check accuracy of claims.
 - Reviewed data from independent sources, wherever available.
 - Reviewed data, information about sustainability performance indicators and statements in the report.
 - Reviewed and verifying information/ data as per the Criteria.
 - Reviewed accuracy, transparency and completeness of the information/ data provided.
21. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion on Subject Matter 1.
22. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Subject Matter 2 have been prepared, in all material respects, in accordance with the BRSR framework and Subject Matter 3 have been prepared, in all material respects, with reference to GRI Standards.

Exclusions

23. Our assurance engagement scope excludes the following and therefore we do not express an opinion/ a conclusion on the same:
- Any disclosure other than those mentioned in the Identified Sustainability Information section above
 - Operations of the Company other than those mentioned in paragraph 2, 3 and 4 above on Scope of Assurance
 - Data and information outside the defined reporting period
 - Data related to Company's financial performance, strategy and other related linkages expressed in the Integrated Annual Report.
 - The Company's statements that describe expression of opinion, belief, aspiration, expectation, forward looking statements provided by the Company and assertions related to Intellectual Property Rights and other competitive issues.

- Mapping of the Identified Sustainability Information with reporting frameworks other than those mentioned in Criteria above.
- While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.
- The procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

Opinion

24. Based on the procedures we have performed and the evidence we have obtained, the Subject Matter 1 included in the BRSR report for the financial year ended 31 March 2026 is prepared in all material respects, in accordance with the BRSR Framework.

Conclusion

25. Based on the procedures performed and evidences obtained and the information and explanations given to us along with the representation provided by the management, nothing has come to our attention that causes us to believe that Subject Matter 2 included in the BRSR report for the year ended 31 March 2026, is not prepared, in all material respects in accordance with the BRSR Framework.
26. Based on the procedures we have performed and the evidences we have obtained, nothing has come to our attention that causes us to believe that Company's Subject Matter 3 contained in the Integrated Annual report for the financial year ended 31 March 2026, is not prepared, in all material respects with reference to the GRI Standards.
27. Our conclusions on the Subject Matter 3's adherence to the AA1000 Accountability Principles of Inclusivity, Materiality, Responsiveness and Impact including the conclusion on Reliability and Quality of the information are as follows:
- **Inclusivity** – The Company has identified its key stakeholder groups based on the level of influence and impact the company has on these stakeholder groups. We are not aware of any matter that would lead us to conclude that the company has not applied the principle of inclusivity in engaging with the key stakeholder groups identified in the report.
 - **Materiality** – The Company has reported on material topics across economic, environmental, social, and governance aspects, post stakeholder consultations. Nothing has come to our attention that causes us to believe that material issues so identified have been excluded from the Report by the Company.
 - **Responsiveness** - The Company has demonstrated their commitment to understand stakeholder concerns, as evident from the various stakeholder consultation and engagement mechanisms that have been applied. We are not aware of any matter than would lead us to believe that the Company has not applied the responsiveness principle in its engagement with stakeholders identified in the Report on material aspects covering its sustainability performance.
 - **Impact** - The Company acknowledges its impact on the wider society and has established policies and processes to measure, monitor and evaluate the economic, environmental and social impacts for select aspects material to the Company and its key stakeholders. Basis the information provided to us, we are not aware of any matter that would lead us to conclude that the criteria related to the impact principle has not been applied for the key stakeholders.

- Reliability and Quality - The data collected has been adequately recorded, compiled, analysed and disclosed. The data when subject to examination will establish the quality and materiality of the information. The data trail has been traced up to the source of information and recording & compilation has been done with working sheets. The data has been sourced from data owners to validate the authenticity of the information.

Restriction on use

28. Our 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 the Company's sustainability performance and activities. Accordingly, this report may not be suitable for any other purpose and should not be used by any other party other than the Board of Directors of the Company. Further, we do not accept or assume any duty of care or liability for any other purpose or to any other party to whom this report is shown or into whose hands it may come without our prior consent in writing.



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Grant Thornton Bharat LLP

Abhishek Tripathi

Partner

Dated: 18th June 2026

Place: Grant Thornton Bharat LLP

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