



GRAPHITE INDIA LIMITED

REGD. & H.O. : 31, CHOWRINGHEE ROAD, KOLKATA - 700 016, W.B., INDIA
PHONE : 91 33 4002 9600, 2226 5755 / 4942 / 4943 / 5547 / 2334, 2217 1145 / 1146
FAX : 91 33 2249 6420, E-mail : gilro@graphiteindia.com
WEBSITE : www.graphiteindia.com, CIN : L10101WB1974PLC094602

GIL/SEC/SM/26-27/36

July 8, 2026

BSE Limited
The Corporate
Relationship Department,
1st Floor, New Trading Ring,
Rotunda Bldg., P.J. Towers,
Dalal Street, Mumbai 400 001.
Scrip Code – 509488

The Manager
Listing Department,
National Stock Exchange
Exchange Plaza, 5th Floor,
Plot No –C/1,G Block,
Bandra-Kurla Complex,
Bandra (E) Mumbai 400 051
Symbol: GRAPHITE

Dear Sir/Madam,

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

Pursuant to Regulation 34(2)(f) of SEBI (LODR) Regulations, 2015 enclosed please find herewith the Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year 2025-26, which forms an integral part of the Annual Report 2025-26 submitted to the Exchanges.

This is for your information and record.

Thanking You,

Yours faithfully,
For Graphite India Limited

S. Marda
Company Secretary

Encl. : As above.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity: **L10101WB1974PLC094602**
2. Name of the Listed Entity: **GRAPHITE INDIA LIMITED**
3. Year of incorporation: **1974**
4. Registered office address: **31, Chowringhee Road, Kolkata - 700 016**
5. Corporate address: **31, Chowringhee Road, Kolkata - 700 016**
6. E-mail: **gilro@graphiteindia.com**
7. Telephone: **033-40029600**
8. Website: **www.graphiteindia.com**
9. Financial year for which reporting is being done: **2025-26**
10. Name of the Stock Exchange(s) where shares are listed: **NSE and BSE**
11. Paid-up Capital: **Rs. 39.08 Crore**
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report: **S Marda, Designation- Company Secretary, Telephone No: 033-40029609, Email Id: smarda@graphiteindia.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**
14. Name of assurance or assessment provider: **TUV India Private Limited**
15. Type of assurance or assessment obtained: **Reasonable Assurance**

II. Products/services

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

S. No.	Description of the main activity	Description of business activity	% of the turnover of the entity
1	Manufacturing & Selling	Graphite Electrodes & Miscellaneous Graphite products	72.09
2	Manufacturing & Selling	Calcined Petroleum Coke	5.19
3	Manufacturing & Selling	Impervious Graphite Equipment & Spares	9.61
4	Manufacturing & Selling	High Speed Steel	8.91
	Total		95.80

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

S. No.	Product/Services	NIC Code	% of Total Turnover contributed
1	Graphite Electrodes, Miscellaneous Graphite Products, Impervious Graphite Equipment and Spares	23994	81.7
2	Calcined Petroleum Coke	19209	5.19
3	High Speed Steel	24105	8.91
	Total		95.80

III. Operations

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

Location	Number of plants	Number of offices	Total
National	7	3	10
International	2	1	3

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	22
International (No. of Countries)	27

b. What is the contribution of exports as a percentage of the total turnover of the entity?: **41.41%**

c. A brief on types of customers:

Graphite India Limited primarily caters to bulk industrial customers that use graphite electrodes and carbon products in energy intensive manufacturing processes such as steelmaking via electric arc furnaces and ladle furnaces. The company also supplies impervious graphite equipment, specialty graphite products, and related solutions to process industries including chemicals, fertilizers, polymers, drug intermediaries, and allied sectors that require corrosion resistant and high performance materials.

IV. Employees

20. Details as at the end of the 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)	805	773	96	32	4
2.	Other than Permanent (E)	73	70	96	3	4
3.	Total employees (D + E)	878	843	96	35	4
WORKERS						
4.	Permanent (F)	864	856	99	8	1
5.	Other than Permanent (G)	1648	1644	99	4	0.2
6.	Total workers (F + G)	2512	2500	99	12	0.5

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)	4	4	100	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently Abled employees (D + E)	4	4	100	0	0
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	3	3	100	0	0
5.	Other than Permanent (G)	4	4	100	0	0
6.	Total differently Abled workers (F + G)	7	7	100	0	0

21. Participation/Inclusion/Representation of women:

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

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26 (%)			FY 2024-25 (%)			FY 2023-24 (%)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	9	16	10	7.48	4.16	7.38	10.6	0.7	11.3
Permanent Workers	17	0	17	5.66	0	5.63	4.14	0	4.14

V. Holding, Subsidiary and Associate Companies (including joint ventures)**23. 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 in column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Emerald Company Private Limited, India	Holding	61.33	No
2	Carbon Finance Limited, India	Subsidiary	100	No
3	Graphite International BV(GIBV)	Subsidiary	100	No
4	Graphite Cova GmbH	Subsidiary of GIBV	100	No
5	Bavaria Electrodes GmbH #	Subsidiary of GIBV	100	No
6	Bavaria Carbon Specialities GmbH	Subsidiary of GIBV	100	No
7	Bavaria Carbon Holdings GmbH	Subsidiary of GIBV	100	No
8	General Graphene Corporation	Subsidiary of GIBV	60.25	No
9	Godi India Private Limited, India	Associate of GIL	45.76	No

In liquidation

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **Yes**
(ii) Turnover (in Rs. Lakhs) : **281205**
(iii) Net worth (in Rs. Lakhs): **563686**

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 (If yes, then provide web link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks
Communities	YES	NIL	NIL		NIL	NIL	
Investors (other than shareholders)	YES	NIL	NIL		NIL	NIL	
Shareholders	YES	8	NIL		11	NIL	
Employees and workers	YES, in HR manual	NIL	NIL		NIL	NIL	

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (If yes, then provide web link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks
Customers	YES https://graphiteindia.com/grievance-redressable-mechanisms.php	57	2		14	1	
Value Chain Partners	YES https://graphiteindia.com/grievance-redressable-mechanisms.php	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.

S. No.	Material issue identified	Indicate whether risk or opportunity	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	Natural Resource availability	Risk and Opportunity	Natural resources are integral to our manufacturing processes. Efficient utilisation and optimisation of these resources are essential to meet business requirements while advancing sustainable products and processes.	<ul style="list-style-type: none"> We have achieved year-on-year reductions in absolute energy consumption and GHG emissions through increased use of renewable energy sources. Water consumption has been significantly reduced across all plants, supported by rainwater harvesting practices and attainment of zero liquid discharge (ZLD) status. Key raw materials include recycled inputs such as petroleum refinery residues, and a significant portion of energy consumption is met through CBM (captured methane from coal mines), promoting resource circularity. Life Cycle Assessment (LCA) has been conducted for our primary product (graphite electrodes) to further reduce environmental impact through improved resource efficiency. 	<p>Positive: Enhances business sustainability, enables cost optimisation, and supports growth with reduced environmental impact.</p> <p>Negative: Any disruption or limited availability of natural resources may adversely affect operations.</p>

S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	GHG emission, Energy management	Risk	Climate change poses a significant global challenge. Effective management of GHG emissions and energy consumption is critical to mitigating climate-related risks while improving operational efficiency and cost competitiveness.	<ul style="list-style-type: none"> Substitution of fossil fuels with cleaner alternatives such as CBM and PNG. Continuous monitoring of GHG emissions with corrective actions to reduce carbon footprint. Enhancement of energy efficiency through replacement of inefficient motors and pumps, adoption of variable frequency drives, and optimisation of load and power factors. 	Positive : Leads to reduction in carbon footprint and energy consumption, resulting in cost savings.
3	Handling hazardous wastes/ non-hazardous wastes	Risk and Opportunity	Proper management of hazardous and non-hazardous waste is essential to prevent risks to the health and safety of employees and to minimise adverse environmental impacts.	<ul style="list-style-type: none"> We continuously monitor waste generation across categories and implement waste management practices focused on reduction, reuse, and recycling. Waste generation has shown a declining trend over time. All waste is handled and disposed of in compliance with applicable regulatory requirements. 	<p>Positive: Enables cost optimisation and promotes circularity.</p> <p>Negative : Improper waste management may lead to environmental and health risks and higher compliance costs.</p>
4	Climate Change	Risk and Opportunity	Climate-related risks (Physical and Transition risks) are significant. At the same time, opportunities exist to strengthen climate resilience and enhance competitive positioning.	<ul style="list-style-type: none"> A climate risk assessment has been conducted in line with TCFD recommendations (https://graphiteindia.com/tcfd-lca-reports.php), identifying key risks and opportunities. Mitigation and adaptation measures are being implemented in a structured manner as part of the Company's Enterprise Risk Management framework. 	The identified climate-related risks and opportunities have both positive and negative financial implications, details of which are disclosed in the Company's TCFD report.
5	Gender diversity	Opportunity	Enhancing gender diversity enables access to a broader and more diverse talent pool while fostering an inclusive organisational culture.	<ul style="list-style-type: none"> We have set up goals for increase in our gender diversity and bring in diverse and greater talent pool in our organization. With this we are focusing on inclusive hiring practices, foster a safe and inclusive work environment. 	Positive : Access to a wider talent pool supports improved productivity and profitability. An inclusive culture enhances employee engagement and strengthens the Company's reputation

S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Training	Opportunity	Structured training enhances technical and behavioural skills, improving employee performance and supporting innovation.	<ul style="list-style-type: none"> We follow a proactive approach with clear communication, structured training programmes, and continuous monitoring. 	<p>Positive: Training improves employee productivity and supports business growth. Also drives innovation, enabling development of improved products, services, and distribution channels.</p>
7	Environmental Risk	Risk	Evolving regulations and changes in compliance requirements may impact operations.	<ul style="list-style-type: none"> We continuously monitor regulatory developments and proactively plan for compliance. All our production units are aligned with EMS ISO 14001:2015 standards. 	<p>Negative: Transitioning to meet new regulatory requirements may lead to increased costs.</p>
8	Health and Safety risk	Risk and Opportunity	Manufacturing operations involve working with plants, machinery, and materials, which may pose potential risks to the health and safety of our employees.	<ul style="list-style-type: none"> We ensure strict adherence to safety standards, our Environment Policy, and Health and Safety Policy across all locations. We conduct continuous training programmes for employees covering hazard identification, risk assessment, and incident investigation. We have implemented occupational health and safety management systems across all plants, and all our facilities are certified under ISO 45001, ensuring a structured and systematic approach to workplace safety. 	<p>Positive: Adoption of safety related protocols and measures to create a safe work environment.</p> <p>Negative: Any lapses may impact on health and wellbeing of employees.</p>
9	Reputation	Risk and Opportunity	Adverse publicity arising from any action or inaction by the Company across platforms may impact its reputation and stakeholder perception.	<ul style="list-style-type: none"> We actively monitor feedback and public sentiment across platforms and address concerns in a timely and constructive manner. We focus on prompt and satisfactory resolution of customer complaints, ensure timely product delivery, and strengthen corporate governance practices, including adherence to our Code of Conduct. We also ensure compliance with all applicable regulatory requirements. 	<p>Positive: Provides an opportunity to strengthen brand presence and enhance reputation.</p> <p>Negative: May adversely impact brand image and reputation, potentially leading to loss of customers.</p>

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.	a. Whether your entity's policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Principles 1 & 8 approved by Board / Rest by Management signed by Executive Director								
	c. Web Link of the Policies, if available	Environment Policies are available in the link: https://graphiteindia.com/environment-policies.php Social Policies are available in the link: https://graphiteindia.com/social-policies.php Governance Policies are available in the link: https://graphiteindia.com/governance-policies.php								
2.	Whether the entity has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4.	Name of the national and international codes/certifications/labels/standards adopted by your entity and mapped to each principle.	-	ISO 9001: 2015	ISO 45001: 2018	ISO 14001: 2015, 2018	ISO 45001: 2018	ISO 14001: 2015	-	-	ISO 9001: 2015
					ISO 45001: 2018	SA 8000: 2014	ISO 50001: 2018			
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The company has established clear, forward-looking goals across key diversity, environmental, and social responsibility areas to drive sustainable progress. Specifically, we aim to increase the representation of women in our workforce through a structured, phased plan over the next five years, fostering greater gender diversity at all levels. Our near-term greenhouse gas (GHG) reduction targets are fully aligned with the Science Based Targets initiative (SBTi), ensuring science-driven emissions cuts across scopes 1, 2, and 3. Additionally, we have set ambitious near-term goals to reduce water intake, optimizing usage through efficiency measures and conservation practices. On the social compliance front, we have SA8000 certification for our largest plant, with a gradual rollout to other facilities thereafter to uphold high standards in labour practices, health, safety, and ethical operations.								
6.	Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.	The company is steadily advancing toward its key sustainability targets across diversity, GHG reduction, and water management. • Diversity Progress: Our diversity initiatives have driven a 15% increase in the female workforce this year compared to the previous year, marking meaningful strides toward our five-year gender representation goals.								

Governance, leadership and oversight																						
7.	Statement by director responsible for the business responsibility report, highlighting ESG -related challenges, targets, and achievements Graphite India Limited is committed to integrating Environmental, Social and Governance (ESG) principles across its business operations, recognizing sustainability as a fundamental driver of long-term value creation. In line with this commitment, the Company follows the principles of product stewardship by continuously improving the health, safety and environmental performance of its products and services throughout their life cycle. The Company's ESG framework focuses on key environmental priorities including climate action, efficient management of resources such as energy and water, waste management, and preservation of nature and biodiversity. As part of its sustainability journey, the Company has established specific goals aimed at reducing carbon emissions and fostering a diverse and inclusive workforce, with encouraging progress achieved so far. Further, the Company remains committed to conducting its business in a fair, ethical and responsible manner for the benefit of its employees, communities and other stakeholders. Through continuous engagement with key stakeholders, including value chain partners, the Company also endeavours to promote and embed ESG values across its wider business ecosystem.																					
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).											Ashutosh Dixit Executive Director										
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability-related issues? If yes, provide details											Ashutosh Dixit Executive Director										
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	Monitored by Executive Director every quarter and reported through Operations report on quarterly basis to Board.																				
	Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Statutory compliance certificate on applicable laws is provided by Company Secretary (basis compliance certificates received from Plants/Functional heads) to the Board of Directors on quarterly basis.																				
11.	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No)	P1	P2	P3	P4	P5	P6	P7	P8	P9												
		N	N	N	N	N	N	N	N	N												
	If yes, provide name of the agency.	Not Applicable																				
12.	If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated: N/A																					
Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9												
The entity does not consider the Principles material to its business (Yes/No)		Not Applicable																				

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership.” While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally, and ethically responsible.

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	4	During the year, the Board was regularly apprised of key developments relating to business operations, regulatory compliance, safety and ESG matters as part of the Board Meetings. The discussions and updates provided comprehensive insights aligned with all the nine principles of responsible business conduct and sustainability.	100
Key Managerial Personnel	1	ESG involving nine principles enunciated by NGRBC	100
Employees other than BoD and KMPs	718	Training and awareness programmes were conducted on various topics including Health & Safety, Environmental Management Systems (EMS), Quality Systems (QS), Occupational Health & Safety (OHS), Lockout-Tagout (LOTO), general awareness, effective communication, human rights, anti-bribery and anti-corruption practices, supplier sustainability, modern slavery, Energy Management Systems and Sustainable Development Goals (SDGs), among others.	60
Workers	1103	Health, Safety, EMS, QS, OHS, LOTO, General awareness, Discipline, Energy Management System, Skill Upgradation etc.	70

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 Requirements) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	No substantial fines or penalties have been levied on GIL in the year 2025-26.				
Settlement					
Compounding fee					

Non-Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment Punishment	No cases reported during the year 2025-26				

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:** N/A

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
NA	NA

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.**

The Company has established a strong governance framework that includes a Code of Conduct for Directors and Senior Management, a Vigil Mechanism and Whistle Blower Policy, and an Anti-Bribery and Anti-Corruption Policy applicable to all employees. These policies are aligned with relevant legal and statutory requirements in India and reflect the Company's commitment to ethical business conduct, transparency, and accountability. They are designed to support the prevention, detection, and mitigation of bribery and corruption risks. The policies are available on the Company's website at www.graphiteindia.com.

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 2025-26	FY 2024-25
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NA	NIL	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NA	NIL	NA

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

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	51.05	26.09

9. **Open-ness of business**

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	9.86	14.53

Parameter		Metrics	FY 2025-26	FY 2024-25
	b.	Number of trading houses where purchases are made from	775	718
	c.	Purchases from Top 10 trading houses as % of total purchases from trading houses	71.23	59.06
Concentration of Sales	a.	Sales to dealer/distributors as % of total sales	19.21	11.12
	b.	Number of dealers/distributors to whom sales are made	89	90
	c.	Sales to top 10 dealer/distributors as % of total sales to dealer/distributors	78.004	80.30
Share of RPTs in	a.	Purchases (Purchases with related parties/Total Purchases)	0.21	2.38
	b.	Sales (Sales to related parties/ Total Sales)	0.63	0.96
	c.	Loans & advances (Loans & advances given to related parties/Total loans & advances)	NIL	NIL
	d.	Investments (Investments in related parties/Total Investments made)	2.66	2.35

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
2	GHG Management, Water Management, Waste Management	90% of suppliers

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

Yes, the Company has established a robust Code of Conduct specifically aimed at managing and preventing conflicts of interest involving Board members. This policy ensures transparency, ethical decision-making, and alignment with governance best practices. Full details, including guidelines, disclosure requirements, and compliance procedures, are publicly available on the Company's website

https://investors.graphiteindia.com/documents/680497571b3e5660d01bacb1a66428424754ffd081646600_1649777196.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 products and processes to total R&D and CAPEX investments made by the entity, respectively.

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D (in INR Crores)	67%	0.27%	Durgapur Plant <ul style="list-style-type: none"> Fume hood with scrubber unit for chemical testing/acid treatment to ensure compliance with OHS/SA 8000. Vibratory cup mill to eliminate manual sampling and reduce dust emissions. Pilot extrusion press (up to 50 mm dia) for improved process capability.

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
Capex (in INR Crores)	4%	52.9%	<p>Baruni Plant:</p> <ul style="list-style-type: none"> Water coolers to provide safe and hygienic drinking water, improving employee well-being. Bag stacker machine to reduce manual handling and risk of injuries/fatigue. Lightning arrestors to protect infrastructure from lightning-related damage. Fabrication of motorcycle stands for organized parking and improved safety. <p>Angul Plant</p> <ul style="list-style-type: none"> Water coolers for safe drinking water and employee well-being. Solar panel installation to promote renewable energy use. Horizontal lifeline for enhanced safety during work at heights. Emergency evacuation system strengthening. <p>Titilagarh Plant</p> <ul style="list-style-type: none"> Water coolers for safe drinking water. PNG conversion for improved energy efficiency and lower emissions. Fire fighting system installation for enhanced safety.

2. a. **Does the entity have procedures in place for sustainable sourcing?**

Yes, we have sustainable sourcing policies and procedures in place. Our Supplier Code of Conduct covers all aspects of the nine NGRBC principles and responsible business conduct, and all suppliers are contractually bound to adhere to it. We carry out periodic assessments of our suppliers to monitor compliance and progress. We also plan to undertake annual sustainability maturity assessments of our major suppliers from FY 2025–26 to drive continuous improvement in supply chain performance.

Given the nature of our business, approximately 15–20 suppliers account for over 90% of our total procurement by value. Most of these are large global and domestic companies with established sustainability practices, as evidenced through their disclosures.

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

Approximately 90% of our inputs (by value) were sourced through sustainable practices.

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

We have adopted circular economy principles across our manufacturing operations. A significant portion of waste is converted into value-added products, which are either reused within our processes or sold as by-products. Wherever feasible, process rejects are treated and recycled back into the production cycle.

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 our operations. Our waste collection plan is aligned with the EPR plan submitted to the respective State Pollution Control Boards (SPCBs).

Leadership Indicators

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

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.
23994	Manufacture of graphite electrodes	75	From cradle to gate	Yes	Yes in weblink: https://graphiteindia.com/tcfid-lca-reports.php

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

Name of Product/Service	Description of the risk/concern	Action Taken
There are no significant environmental and social concerns as is evident from the Life Cycle Analysis (https://graphiteindia.com/tcfd-lca-reports.php)		

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).**

Indicate input material	Recycled or reused input material to total material	
	FY 2025-26	FY 2024-25
Green Scrap	10%	10%

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

The majority of our products, namely Graphite Electrodes and related products, are utilized in the Electric Arc Furnace (EAF) steel-making process. During the steel manufacturing process, the electrodes undergo sublimation and oxidation and therefore do not remain as a separate physical entity. Consequently, there is limited scope for reuse, recycling or post-use disposal of the products.

The quantity of packaging material used for our products is minimal. Nevertheless, the Company advises customers on the safe handling and disposal practices for such packaging materials. In addition, plastic packaging components are managed in compliance with Extended Producer Responsibility (EPR) requirements.

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
None	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	773	773	100	773	100	0	0	0	0	0	0
Female	32	32	100	32	100	32	100	0	0	0	0
Total	805	805	100	805	100	32	4	0	0	0	0
Other than Permanent employees											
Male	70	70	100	70	100	0	0	0	0	0	0
Female	3	3	100	3	100	3	100	0	0	0	0
Total	73	73	100	73	100	3	4	0	0	0	0

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	856	856	100	856	100	0	0	0	0	0	0
Female	8	8	100	8	100	8	100	0	0	0	0
Total	864	864	100	864	100	8	0.9	0	0	0	0
Other than Permanent workers											
Male	1644	1644	100	1644	100	0	0	0	0	0	0
Female	4	4	100	4	100	4	100	0	0	0	0
Total	1648	1648	100	1648	100	4	0.2	0	0	0	0

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

	FY 2025-26	FY 2024-25
Cost incurred on well- being measures as a % of total revenue of the company	0.21	0.22

2. Details of retirement benefits.

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
Provident Fund	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	100%	100%	Yes	100%	100%	Yes

3. Accessibility of workplaces:

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

The company is actively addressing this matter. Management is committed to making infrastructure as disabled-person-friendly as possible, implementing modifications wherever feasible to ensure better accessibility.

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 (web link: <https://graphiteindia.com/social-policies.php>)

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

The retention rate of permanent employees and workers who took parental leave was 100%.

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

	Yes/No	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes	Yes.
Other than Permanent Workers		The Company maintains a comprehensive grievance redressal system for employees, detailed in its Corporate Human Resources Manual. It fully complies with all required procedures to handle legitimate employee concerns effectively. The process involves review by a dedicated Grievance Redressal Committee, which ensures both the complainant and respondent can present their perspectives impartially. This leads to fair, timely resolutions. For more serious matters, a secondary appeal mechanism provides an additional layer of oversight, promoting transparency, trust, and a supportive work environment.
Permanent Employees		
Other than Permanent Employees		

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees						
Male	773	0	0	766	0	0
Female	32	0	0	29	0	0
Total	805	0	0	795	0	0
Total Permanent Workers						
Male	856	856	100	879	879	100
Female	8	8	100	4	4	100
Total	864	864	100	883	883	100

8. **Details of training given to employees and workers:**

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (A)	On Health and safety measures		On Skill upgradation	
		No. (B)	% B/A	No. (C)	% C/A		No. (B)	% B/A	No. (C)	% C/A
Employees										
Male	843	679	81	653	77	805	612	76	610	76
Female	35	29	83	26	74	29	15	52	15	52
Total	878	708	81	679	77	834	627	75	625	75
Workers										
Male	2500	1605	64	879	35	2420	883	36	883	36
Female	12	8	67	10	83	11	4	36	0	0
Total	2512	1613	64	889	35	2431	887	36	883	36

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	843	843	100	805	805	100
Female	35	35	100	29	29	100
Total	878	878	100	834	834	100
Workers						
Male	2500	1685	67	2420	1597	66
Female	12	12	100	11	11	100
Total	2512	1697	67	2431	1608	66

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, we have implemented an Occupational Health and Safety (OHS) Management System, which is a part of our Integrated Management System and all our manufacturing plants are ISO 45001 certified. We are committed to providing a safe working environment and delivering value to our people through development opportunities. Health and safety are our top priority, and our approach focuses on identifying, eliminating, reducing, or controlling workplace risks. We have established continuous systems for training, assessment, and improvement. We remain committed to protecting the health and safety of our employees, contractors, visitors, customers, and all other persons affected by our activities, with an aspiration to achieve zero accidents and become a leader in safety performance.

Our beliefs

- Good Health and Safety is Good Business.
- Safety is everybody's responsibility.
- Working safely is a condition of employment.
- All work-related injuries and work-related ill-health are preventable.

Our aims

- No Accidents.
- No Repeat Injuries.
- No Harm to People.

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

We conduct Hazard Identification and Risk Assessment (HIRA) across all our manufacturing plants on a regular basis. The process of identifying work-related hazards and assessing risks is continuous and covers both routine and non-routine activities.

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

Yes

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

Yes

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

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) per one million-person hours worked)	Employees	0	0
	Workers	0.36	1.37
Total recordable work-related injuries	Employees	0	0
	Workers	9	8
No. of Fatalities	Employees	0	0
	Workers	1	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	1

* Including in the contract workforce

The incident reporting systems across our plants are at different stages of maturity. Although regular training on incident reporting is conducted, the systems require additional time to fully mature. Accordingly, the data presented above should be interpreted in this context and is based on actual reported incident records.

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

We ensure a safe and healthy workplace in accordance with our Health and Safety Policy and applicable legal requirements. Our ISO 45001 certification requires periodic audits of the health and safety management system by external certification bodies, which enables us to identify gaps and address them on a priority basis. The incident reporting systems across our plants are at different stages of maturity. Although regular training on incident reporting is conducted, the systems require additional time to fully mature.

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

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

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 %
Working Conditions	100 %

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

For safety-related incidents, we conduct root cause analysis through a designated team, with findings reviewed and monitored by the Safety Committee. Based on the identified root causes, we implement appropriate corrective actions, including elimination of man-machine interaction risks, provision of adequate guarding, deployment of safety tools and tackles, training and substitution measures, as well as engineering and administrative controls, and use of personal protective equipment (PPE).

Leadership Indicators

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

Yes, as per our policy

	(Y/N)
Employees	Y
Workers	Y

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

- a) Collection and verification of statutory documents such as GST registration, PAN, PF, ESI and other applicable licenses/certificates from value chain partners.
- b) Ensuring deduction of applicable taxes at source (TDS/TCS) and verification of GST compliance through reconciliation and return filing status
- c) Creating awareness among suppliers and contractors regarding compliance obligations, ethical business conduct and responsible 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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	NIL	NIL	NIL	NA
Workers	1	1	1	1

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, we do not have such provisions as of now but may consider such assistance in future.

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	90 % of our suppliers
Working Conditions	90 % of our suppliers

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.

Our major suppliers are actively managing health and safety as well as working condition-related risks, and no significant concerns have been identified to date. We intend to implement a SAS-based platform to annually assess and monitor the maturity of our suppliers' environmental, health, and safety practices and overall performance.

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.

We recognise stakeholders as integral to our business and value creation. Our process involves identifying key internal and external stakeholders based on their influence on, and impact from, our operations. We assess their relevance through engagement and feedback, enabling us to prioritise stakeholders in line with material issues and our overall strategic objectives.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, 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
Communities	Yes	Community visits and implementation of planned project activities	Ongoing	CSR initiatives aimed at delivering benefits in areas such as water, sanitation, housing, education, and grievance redressal

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, 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
Shareholders	No	Annual General Meetings / Annual Reports / Stock Exchange disclosures / Half-yearly results publications / Quarterly results publications / Complaints and resolutions / Website notifications and emails	Quarterly	Financial performance, dividends, share price movement, induction of Board members, significant changes in shareholding, inclusion of ESG practices, and growth prospects
Employees and workers	No	Senior leadership communication and interactions, training and goal-setting sessions, performance appraisal and review meetings, exit interviews, arbitration/union meetings, wellness initiatives, grievance mechanism functioning, communication through email, intranet, websites, and poster campaigns	Ongoing	Performance evaluation and career progression, innovation, operational efficiency improvements, identification of improvement areas, long-term strategy planning, training and awareness, alignment with human rights initiatives, health and safety measures, and environmentally responsible workplace initiatives
Customers	No	Website disclosures, distributor/direct customer/achiever meets, leadership interactions with customers, plant visits, focus group discussions, participation in trade associations, complaint handling systems, and communication of updates through emails and visits	Ongoing	Product quality and availability, responsiveness to customer requirements, achievement of sales targets, technical and commercial discussions, and adherence to Business Responsibility guidelines
Suppliers	No	Pre-qualification and due diligence processes, regular communication and partnership meetings, site visits, MoUs and framework agreements, participation in trade association meetings, and product workshops/on-site presentations	Ongoing	Quality, timely delivery and payments, ESG considerations (including sustainability, safety checks, compliance, ethical conduct, and human rights), innovation, and grievance redressal

Leadership Indicators

- 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 undertaken Materiality Assessment to understand its key ESG priority topics and has consulted multiple stakeholders as a part of this process in order to capture their perspective on the same which was incorporated in the assessment and the results of the same were presented to the Board.

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, we are considering stakeholder consultation is a key step in identification and management of environmental and social topics. The Sustainability Report for the year 2025-26 has captured the same.

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

The Company looks to engage with vulnerable/marginal stakeholder group in the future.

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:**

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total C	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	805	377	47	795	366	46
Other than permanent	73	24	33	39	5	13
Total Employees	878	401	46	834	371	44
Workers						
Permanent	864	556	64	883	95	11
Other than permanent	1648	802	48	1548	195	13
Total Workers	2512	1358	54	2431	290	12

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

Category	FY 2025-26						FY 2024-25			
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	773	0	0	773	100	766	0	0	766	100
Female	32	0	0	32	100	29	0	0	29	100
Other than Permanent										
Male	70	0	0	70	100	39	0	0	39	100
Female	3	0	0	3	100	0	0	0	0	0
Workers										
Permanent										
Male	856	0	0	856	100	879	0	0	879	100
Female	8	0	0	8	100	4	0	0	4	100
Other than Permanent										
Male	1644	147	8	1497	92	1541	83	5	1458	95
Female	4	0	0	4	100	7	0	0	7	100

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	8	INR 11100000	1	INR 700000
Key Managerial Personnel	2	INR 5800000	0	
Employees other than BoD and KMP	841	INR 1064848	35	INR 615768
Workers	856	INR 1213968	8	INR 393021

* Mr. Ashutosh Dixit, Whole-Time Director & Key Management Personnel has been shown under BOD.

* As on 31.03.2026 there are 8 Directors. During the year Mr. Debanjan Mandal was appointed as an Independent Director from 14.05.25 and Mr. Gaurav Swarup ceased to be Independent Director on completion of his second term as ID on 10.08.25.

b. **Gross wages paid to females as % of total wages paid by the entity**

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages paid by the entity	1.92	1.45

4. **Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?**

Yes

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

Procedure as detailed out in Grievance Redressal Policy and Whistle blower Policy are in place to address grievance pertaining to human rights and are attended to by respective executive levels as and when they occur.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	NIL	NIL	NIL	NIL	NIL	NIL
Discrimination at workplace	NIL	NIL	NIL	NIL	NIL	NIL
Child Labour	NIL	NIL	NIL	NIL	NIL	NIL
Forced Labour/ Involuntary Labour	NIL	NIL	NIL	NIL	NIL	NIL
Wages	NIL	NIL	NIL	NIL	NIL	NIL
Human Rights Issues	NIL	NIL	NIL	NIL	NIL	NIL

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

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

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

The Company has implemented comprehensive policies including the Human Rights Policy, Equal Employment Opportunity Policy, Grievance Redressal Policy for employees, and Whistle Blower Policy to safeguard complainants. These policies establish strict measures that prevent any adverse consequences for individuals raising genuine grievances related to discrimination or harassment, fostering a safe environment for reporting.

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

Yes, human rights requirements are integrated into our business agreements and contracts, particularly with suppliers, ensuring alignment with ethical standards throughout our supply 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/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%

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 risk / concerns arising from the assessment.

Leadership Indicators

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

No human rights violations, grievances, or complaints were reported or identified during the fiscal year 2025-26.

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

At present, the company does not conduct formal human rights due diligence processes. However, we are committed to integrating this practice in the near future as part of our evolving sustainability and compliance strategy. Future due diligence will encompass our operations, supply chain, and stakeholder interactions to identify, assess, and mitigate any human rights risks.

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?**

The majority of our premises and offices are currently accessible to differently abled visitors, complying with key requirements of the Rights of Persons with Disabilities Act, 2016.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	90 % of our suppliers
Discrimination at workplace	90 % of our suppliers
Child Labour	90 % of our suppliers
Forced Labour/Involuntary Labour	90 % of our suppliers
Wages	90 % of our suppliers

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

No such significant risk/concern demanding corrective action.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment**Essential Indicators****1. Details of total energy consumption (MJ) and energy intensity:**

Parameter	FY 2025-26 (in MJ)	FY 2024-25 (in MJ)
From renewable sources		
Total electricity consumption (A)	518794137	425306542
Total fuel consumption (B)	Nil	Nil
Energy consumption through other sources (C)	Nil	Nil
Total energy consumed from renewable sources (A+B+C)	518794137	425306542
From non-renewable sources		
Total electricity consumption (D)	993149085	879415085
Total fuel consumption (E)	712149734	644132605
Energy consumption through other sources (F)	27295546	Nil
Total energy consumed from non-renewable sources (D+E+F)	1732594366	1523547690
Total energy consumed (A+B+C+D+E+F)	2251388502	1948854231
Energy intensity per rupee of turnover (MJ/ ₹ of turnover) (Total energy consumed/ Revenue from operations)	0.08	0.08
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity* (PPP) (MJ/ INR Turnover adjusted to PPP) PPP conversion rate is 20.34 for FY 2025-26 (ref https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/) (Total energy consumed / Revenue from operations adjusted for PPP)	1.63	1.65
Energy intensity interms of physical output in MJ/MT	17760	18578
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

Yes, by TUV India Private Limited

Energy Management Performance snapshot:

	FY 2025-26	FY 2024-25	Improvement %
Energy Intensity MJ/INR	0.08	0.08	-
Energy Intensity MJ/MT	17760	18578	4.4
Renewable energy share %	23%	22%	1.0

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

No, none of our sites or facilities are classified as designated consumers (DCs) under the Perform, Achieve and Trade (PAT) Scheme.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water in KL	0	150142
(ii) Groundwater in KL	46324	37025
(iii) Third party water	174147	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	220471	187167
Total volume of water consumption (in kilolitres)	220471	187167
Water intensity per rupee of turnover (KL/₹ Cr) (Total water consumption/Revenue from operations)	78.41	77.34
Water intensity per rupee of turnover adjusted for Purchasing Power Parity* (PPP) (KL/₹ Cr) (Total water consumption/Revenue from operations adjusted for PPP) PPP conversion rate is 20.34 for FY 2025-26 (ref https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND)	1594.70	1597.89
Water intensity in terms of physical output	1.73	1.78
Water intensity (optional) – the relevant metric may be selected by the entity		

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

Yes, by TUV India Private Limited

Water Management Performance snapshot:

	FY 2025-26	FY 2024-25	Improvement %
Water intensity in KL / Cr INR	78.41	77.34	-
Water intensity in KL / MT	1.73	1.78	3

4. Provide the following details related to water discharged:

All our manufacturing facilities operate under a Zero Liquid Discharge (ZLD) framework, resulting in no wastewater discharge.

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, by TUV India Private Limited

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

Yes, all our manufacturing plants have ZLD

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	Tonnes	134.474	142.505
SOx	Tonnes	147.387	157.421
Particulate matter (PM)	Tonnes	129.816	145.556
Persistent organic pollutants (POP)	Tonnes	0	0
Volatile organic compounds (VOC)	Tonnes	0	0
Hazardous air pollutants (HAP)	Tonnes	0	43
Others – Carbon monoxide (CO)	Tonnes	0	0

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, by TUV India Private Limited

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric Tonnes of CO ₂ equivalent	93,195	89,350
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	1,95,996	1,81,590
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric Tonnes of CO ₂ equivalent / INR Cr of turnover	102.84	111.96
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) PPP conversion rate is 20.34 for FY 2025-26 (ref https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND)	Metric Tonnes of CO ₂ equivalent / Million \$	2091.77	2313.09
Total Scope 1 and Scope 2 emission intensity in terms of physical output			
Total Scope 1 and Scope 2 emission intensity (optional) – The relevant metric may be Selected by the entity	Metric Tonnes of CO ₂ equivalent/MT of production	2.28	2.58

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, by TUV India Private Limited

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

Graphite India Limited continued to make meaningful progress toward its net-zero ambition during the year, reinforcing its long-term commitment to responsible growth and climate-conscious operations. Several identified greenhouse gas (GHG) emission reduction projects were successfully implemented, while a robust pipeline of additional initiatives remains under execution or at various stages of planning. Energy efficiency continued to be a central pillar of the Company's sustainability strategy, reflecting its focus on embedding environmental responsibility into operational decision-making. The positive outcomes of these interventions are already becoming visible in the Company's environmental performance indicators, underscoring the effectiveness of the measures undertaken and the steady advancement of its decarbonisation journey.

During the year, the Company also significantly increased the share of renewable electricity consumption across its manufacturing facilities, marking an important step in reducing the carbon intensity of its operations. Building on this momentum, Graphite India Limited intends to further enhance the contribution of renewable energy at these facilities and is actively evaluating similar opportunities across its other plants. This transition reflects a broader strategic intent to progressively strengthen the sustainability profile of its energy mix and improve long-term environmental resilience.

In parallel, the Company continues to rely primarily on comparatively cleaner fuels such as Coal Bed Methane (CBM) and Piped Natural Gas (PNG), which contribute to a relatively lower GHG emission intensity than more carbon-intensive conventional fuel alternatives. During the year, a Life Cycle Assessment (LCA) of the Company's key product, Graphite Electrode, was also undertaken, providing valuable insights into its environmental footprint across the value chain. The results of the assessment were encouraging and further reaffirmed the Company's efforts toward sustainable product stewardship. In addition, the Company's Scope 3 emissions continue to remain at manageable levels, reflecting ongoing attention to emissions beyond its direct operations.

Beyond its own operational footprint, Graphite India Limited's principal product plays a vital role in supporting the global transition toward lower-carbon industrial processes. Graphite Electrodes are indispensable to steel production through the Electric Arc Furnace (EAF) route, which utilizes scrap steel as feedstock. This route is significantly less carbon intensive than the conventional blast furnace method, which depends heavily on virgin natural resources. As a result, the Company's products contribute meaningfully to avoided emissions, often referred to as Scope 4 emissions, by enabling more resource-efficient and lower-emission steelmaking pathways. In this way, Graphite India Limited not only advances its own sustainability agenda but also supports broader decarbonisation efforts across the steel value chain.

9. **Provide details related to waste management by the entity:**

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in Metric Tonnes)		
Plastic waste (A)	341.1	313.2
E-waste (B)	6.3	4.6
Bio-medical waste (C)	0.07	0.10
Construction and demolition waste (D)	0	0
Battery waste (E)	3.6	1.6
Radioactive waste (F)	0	NIL
Other Hazardous waste. Please specify, if any. (G)	537.3	1176.7
Non-hazardous waste generated (H):Break-up by composition i.e. by materials relevant to the sector-byproduct sale and metallic scrap sale	39035.5	31982.706
Total (A+B + C + D + E + F + G + H)	39923.87	33478.906
Waste intensity per rupee of turnover (MT/INR Cr.) (Total waste generated / Revenue from operations)	14.19	13.83
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity *(PPP)(MT/ INR Cr.)* (Total waste generated/ Revenue from operations adjusted for PPP) PPP conversion rate is 20.34 for FY 2025-26 (ref https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND)	288.77	285.73
Waste intensity in terms of physical output (MT/MT)	0.31	0.32
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric Tonnes)		
Category of waste		
(i) Recycled	489.2	526.5
(ii) Re-used	34509.8	12.9
(iii) Other recovery operations	4924.8	-
Total	39923.80	539.4
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	482.9	470.3
(ii) Landfilling	65.7	11.4
(iii) Other disposal operations	39375.341	32457.8
Total	39923.941	32939.5

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

Yes, by TUV India Private Limited

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**

Hazardous and non-hazardous wastes are carefully segregated right at the source, then stored securely in designated areas and dedicated bins to maintain strict separation and safety protocols throughout the process. Hazardous waste undergoes proper disposal exclusively through agencies authorized by the State Pollution Control Board (SPCB), ensuring full regulatory compliance. In parallel, non-hazardous waste is efficiently sold to authorized recyclers, promoting a closed-loop recovery system.

We continuously strive to minimize waste generation across our operations by actively promoting reuse practices wherever possible, alongside innovative conversion of waste into valuable by-products. This is achieved through robust value recovery techniques and strategic utilization in other industries, which not only reduces our environmental footprint but also significantly enhances overall resource efficiency.

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:**

No, GIL does not have operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.)

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
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Not Applicable

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Proposed Expansion of capacity from 67000 MTPA to 80000 MTPA at Durgapur	S.O. 1533 (E) Date: September 14, 2006 and Amendment thereof	September 14, 2006 and Amendment thereof	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=IA%2FWB%2FIND2%2F544034%2F2025&proposal=131646230

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. If not, provide details of all such non-compliances :**

Yes, we are compliant 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.

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

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

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

- (i) Name of the area: Titilagarh, Bolangir District, Odisha
- (ii) Nature of operations: High-Speed Steel and Alloy Tool Steel for the cutting tool industry are manufactured by GIL in its Powmex Steels Division, Located at Titilagarh, in Bolangir, Odisha
- (iii) Water withdrawal, consumption, and discharge:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	NIL
(ii) Groundwater	31640	20745
(iii) Third party water	0	NIL
(iv) Seawater/desalinated water	0	NIL
(v) Others	0	NIL
Total volume of water withdrawal (in kilolitres)	31640	20745
Total volume of water consumption (in kilolitres)	31640	20745
Water intensity per rupee of turnover (water consumed/turnover)	0.000011	0.0000009
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	NIL	NIL
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater	NIL	NIL
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater	NIL	NIL
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third parties	NIL	NIL
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	NIL	NIL
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	NIL	NIL

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, by TUV India Private Limited

2. Please provide details of total Scope 3 emissions & its intensity:

Parameter	Category	FY 2025-26	FY 2024-25
Total Scope 3 emissions	Cat - 1	The Company is in the process of computing its Scope 3 GHG Emissions and shall report on the same in Sustainability Report for FY 2025-26.	252520
(Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) in Metric Tonnes of CO ₂ equivalent (tCO ₂ e/MT)	Cat - 3		57197
	Cat - 4		86578
	Cat - 6		2702
	Cat - 7		500
	Cat - 9		51562
	Cat - 11		330323
	Total	781381	
Total Scope 3 emissions per rupee of turnover			0.000027
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

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

No

3. **With respect to the ecologically sensitive areas reported at Question 10 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.**

Our operations do not involve any plants located in eco-sensitive areas, making this aspect not applicable. However, demonstrating our proactive commitment to environmental stewardship, we have initiated a mangrove plantation project in the Sundarbans during the year. These vital mangroves play a crucial role in supporting rich biodiversity, while also delivering broader environmental benefits such as coastal protection, carbon sequestration, and water purification and social advantages, including livelihood support for local communities.

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:**

S. No.	Initiative Undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Replacement of conventional lighting with LED lighting and installation of energy meter to reduce power consumption at Barauni	LED lighting and power meter installed.	Reduction in energy conservation.
2.	Passive graphitization of small sized at Satpur	Energy savings	Energy savings of 3.75 lakh units
3.	Reduction in water consumption at Durgapur	Savings in water consumption	Reduction in water consumption by 7.8%
4.	Reduction in specific electricity consumption by measurement of peak and off peak hours at Durgapur	Savings in electricity consumption	Cost saving of around 3 crore achieved

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

Yes, the entity maintains a comprehensive business continuity and disaster management plan. A climate change risk identification and management study is available at: <https://graphiteindia.com/tcf-d-lca-reports.php>. On-site emergency preparedness and response plans are implemented across all locations. Additionally, a robust IT system supports a dedicated business continuity plan and disaster recovery plan.

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

No significant adverse impacts to the environment have been identified arising from the entity's value chain. Accordingly, no specific mitigation or adaptation measures are required at this time.

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

90% of value chain partners (by value of business done) have been assessed for environmental impacts.

8. **Number of Green Credits generated or procured by the reporting company and its top 10 value chain partners.**

a) By the listed entity - NIL

b) By top ten (in terms of value of purchase 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: 10**
- b. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/affiliated to :**

Sl. No.	Name of the trade and industry chambers associations	Reach of trade and industry chambers/associations (State/National)
1.	CAPEXIL	National
2.	EEPC India	National
3.	Indian Chamber of Commerce	National
4.	FICCI	National
5.	Indo German Chamber of Commerce	National
6.	Indian Carbon Society	National
7.	Bombay Chamber of Commerce	State
8.	Confederation of Indian Industries	National
9.	FIEO	National
10.	Delhi Chamber of Commerce	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. N/A**

Company has not received any adverse order from the regulatory authority.

Leadership Indicators

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

This is currently not applicable

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.**

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
NA	NA	NA	NA	NA	NA	NA

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 PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
NIL	NIL	NIL	NIL	NIL	NIL	NIL

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

The Company has established a grievance redressal mechanism for communities, with defined processes in place to ensure timely and effective resolution of grievances.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	16.45	22.15
Directly from within India	49.78	81.67

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 2025-26	FY 2024-25
Rural	4.45	3.89
Semi-urban	0	0
Urban	88.22	89.86
Metropolitan	7.33	6.25

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):**

No negative social impacts were identified in our Social Impact Assessments

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

Our organization has not undertaken any CSR projects in the designated aspirational districts identified by government bodies. We continue to explore opportunities to contribute meaningfully in these areas as part of our broader social responsibility commitments.

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?**

N/A

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

Currently Graphite India Limited does not engage with marginalized/vulnerable groups.

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

Not Applicable

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

Not applicable

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

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Sustainable Housing	200	100
2.	Education	769	100
3.	Livelihoods (Skill development)	245	100
4.	Drinking Water (Water ATM)	997079	20.37

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.**

At our company, we prioritize customer satisfaction through efficient complaint handling by our dedicated Customer Service Department. The process starts upon receiving a concern via email or phone. A service engineer quickly gathers details to understand the issue. We investigate via on-site visit or data collection from site and equipment. Repairs happen on-site or at our workshop, based on severity. Options include free recalls, replacements, or compensation. Corrective actions prevent recurrence. We review feedback internally for improvements and conduct annual satisfaction surveys to refine our service.

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 : NIL (As of 2025-26)**

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

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

	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, we have a framework/ policy on cyber security and risks related to data privacy. https://graphiteindia.com/esg_backoffice/documents/information%20security%20&%20cyber%20security%20policy-4bb948d5177208470214565789010406923.pdf

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:** NIL
- b. **Percentage of data breaches involving personally identifiable information of customers:** NIL
- c. **Impact, if any, of the data breaches:** NIL

Leadership Indicators

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

Information regarding products of the company available at company's website: <https://www.graphiteindia.com/>

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

The Company implements comprehensive steps to inform and educate consumers about safe and responsible usage of products and/or services. It guides customers on efficient product usage by providing practical advice and encourages optimal energy utilisation to promote sustainability and cost-effectiveness. Material Safety Data Sheets (MSDS) offer thorough instructions for safe handling of products, covering essential precautions and procedures. Product information is clearly communicated through appropriate product markings, ensuring vital details are visible and understandable. Furthermore, handling and packing instructions outline safe practices for handling, packing, and unpacking the products, helping users avoid risks throughout the process

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

The Company maintains robust mechanisms to inform consumers of any risk of disruption or discontinuation of essential services. We have a comprehensive business continuity plan in place to manage potential disruptions and ensure operational resilience, outlining contingency strategies and recovery protocols. Our ESG reports and investor communications transparently detail proactive measures and strategic initiatives aimed at minimizing risks, enhancing operational efficiency, and safeguarding service continuity, thereby keeping stakeholders informed and prepared.

4. **Does the entity display product information on the product over and above what is mandated as per local laws? 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, the entity displays product information on the product over and above what is mandated as per local laws. All products are assigned unique identification numbers to enable traceability until end use, facilitating accountability and recall processes if needed. Packaging provides adequate information on safe handling and proper usage, exceeding basic requirements to empower consumers with practical guidance.

Yes, the entity carried out surveys 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. We conduct customer satisfaction surveys and regularly collect feedback through a customer satisfaction index, which forms part of our MRM reports. These insights help us better understand customer expectations and support informed decision-making.

Annexure 10.1**INDEPENDENT ASSURANCE STATEMENT**

To the Directors and Management,
 Graphite India Limited (GIL),
 31, Chowringhee Road,
 Kolkata – 700 016, West Bengal, India

Graphite India Limited (hereinafter referred to as “GIL” or the “Reporting Organization”) engaged TÜV India Private Limited (“TUVI”) to conduct an independent external assurance of the BRSR Core disclosures (09 attributes as per Annexure I – Format of BRSR Core) disclosed in its Business Responsibility and Sustainability Report (hereinafter “the BRSR”) for the reporting period from 01/04/2025 to 31/03/2026. GIL developed the BRSR based on the National Guidelines on Responsible Business Conduct (NGRBC) and applicable SEBI BRSR reporting requirements. This engagement was conducted as a reasonable assurance engagement in accordance with ISAE 3000 (Revised), specifically aligned with the BRSR Core – Framework for Assurance and ESG Disclosures for Value Chain and the Industry Standards on Reporting of BRSR Core. TUVI confirms that, prior to acceptance, the preconditions for the assurance engagement were assessed in accordance with ISAE 3000 (Revised). TUVI determined that the subject matter is supported by suitable criteria (the SEBI BRSR Core framework), that management has acknowledged its responsibility for the preparation and presentation of the sustainability information and for providing access to relevant records, and that sufficient appropriate evidence was expected to be available to support the assurance conclusion. The assurance process was conducted with reference to the following applicable frameworks and guidelines:

- Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, requiring disclosure of the Business Responsibility and Sustainability Report (BRSR);
- The BRSR Core – Framework for Assurance and ESG Disclosures for the Value Chain, as stipulated by SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023;
- The Industry Standards on Reporting of BRSR Core, as per SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024;
- SEBI circular SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated 10/05/2021;
- SEBI notification SEBI/LAD-NRO/GN/2023/131, dated 14/06/2023, related to BRSR reporting requirements; and
- The Master Circular for compliance with the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities, HO/49/14/14(7)2025-CFD-POD2/1/3762/2026, dated 30/01/2026, which consolidates the operative BRSR and other LODR reporting requirements.

The criteria applied in this engagement comprise the SEBI BRSR Core framework and the Industry Standards on Reporting of BRSR Core referenced above. These criteria are publicly available: the SEBI circulars, notifications and the Master Circular are accessible on the official SEBI website (www.sebi.gov.in), and the Industry Standards on Reporting of BRSR Core are available through the recognised Industry Standards Forum (ISF) and the SEBI website. Users may refer to these sources to identify the complete criteria used for the evaluation of the BRSR Core disclosures.

Availability of Criteria and Web References: For ease of reference, the complete sources of the applicable criteria are consolidated here: (i) the SEBI circulars, notifications and the Master Circular are available on the official SEBI website (<https://www.sebi.gov.in>); (ii) the Industry Standards on Reporting of BRSR Core are available through the Industry Standards Forum (ISF) and the SEBI website (<https://www.sebi.gov.in>); and (iii) the Purchasing Power Parity (PPP) conversion factor for India referenced for intensity KPIs is published by the World Bank and available from the World Bank open data portal (<https://data.worldbank.org>). These references collectively constitute the publicly available criteria applied in this engagement.

Management's Responsibility

GIL has developed the BRSR content and is responsible for identifying material ESG topics, determining relevant sustainability issues, and establishing processes for performance management, data management, and data quality.

GIL is responsible for the preparation and content of the Business Responsibility and Sustainability Report (BRSR), including the BRSR Core disclosures (09 attributes as per Annexure I – Format of BRSR Core). Its management is accountable for the collection, analysis, preparation, and disclosure of the information presented in the BRSR, whether in web-based or printed format.

GIL's management ensures that the BRSR is prepared accurately with reference to the applicable criteria – the National Guidelines on Responsible Business Conduct (NGRBC), the SEBI BRSR reporting requirements, and the SEBI BRSR Core framework –

and is free from intended or unintended material misstatements. This responsibility includes maintaining the integrity of the associated website, complying with applicable laws, archiving and reproducing disclosed information, and making such data available to relevant stakeholders and regulatory authorities upon request.

Any partial reproduction of this assurance statement may lead to misinterpretation of its scope, procedures, and conclusions. Therefore, the assurance conclusion should be read in its entirety, together with the defined scope, methodology, limitations, and criteria described in this statement.

Scope and Boundary

The scope of this assurance engagement conducted by TUVI covered the verification of the BRSR Core disclosures (09 attributes as per Annexure I – Format of BRSR Core) disclosed in the BRSR, as mandated under Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, which requires listed entities to include a BRSR as part of their Annual Report. The BRSR Core requirements encompass essential disclosures pertaining to the organization’s Environmental, Social and Governance (ESG) performance.

The assurance engagement included the following activities:

- Verification of the application of the report content and principles as mentioned in the BRSR over the reporting period;
- Verification of the reliability of the disclosures pertaining to environmental and social topics;
- Review and evaluation of the 09 attributes specified under Annexure I – Format of BRSR Core, as disclosed in the BRSR by GIL;
- Assessment of the quality, clarity, and completeness of the reported information; and
- Verification of supporting evidence on a sample basis for reasonable assurance of the 09 attributes as per Annexure I – Format of BRSR Core.

This approach ensured an assessment aligned with the principles of ISAE 3000 (Revised), providing an independent and objective evaluation of the reliability and accuracy of GIL’s ESG disclosures.

TUVI has verified the below 09 attributes as per Annexure I – Format of BRSR Core disclosed in the BRSR with reference to the Industry Standards on Reporting of BRSR Core (SEBI circular dated 20/12/2024) as part of the applicable assurance criteria.

Attributes	KPI
Green-house gas (GHG) footprint <i>(Limited to Indian operations)</i>	Total Scope 1 emissions (with breakup by type) - GHG (CO2e) Emission in MT - Direct emissions from organization’s owned- or controlled sources – Monitored
	Total Scope 2 emissions in MT - Indirect emissions from the generation of energy that is purchased from a utility provider – Monitored
	Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP - Calculated
	GHG Emission Intensity (Scope 1+2) - Total Scope 1 and Scope 2 emissions (MT) / Product or Service – Calculated

Attributes	KPI
Water footprint (Limited to Indian operations)	Total water consumption (in kL) – Monitored
	Water consumption intensity - kL / Total Revenue from Operations adjusted for PPP - Calculated
	Water consumption intensity - kL / Product or Service - Calculated
	Water Discharge by destination and levels of Treatment (kL) – Monitored
Energy footprint (Limited to Indian operations)	Total energy consumed in GJ – Monitored
	% of energy consumed from renewable sources - In % terms – Monitored
	Energy intensity - GJ / Rupee adjusted for PPP - Calculated
	Energy intensity - GJ / Product or Service - Calculated
Embracing circularity - details related to waste management by the entity (Limited to Indian operations)	Plastic waste (A) (MT) – Monitored
	E-waste (B) (MT) – Monitored
	Bio-medical waste (C) (MT) – Monitored
	Construction and demolition waste (D) (MT) –Not applicable for reporting period
	Battery waste (E) (MT) – Monitored
	Other Hazardous waste (ESP tar, Waste oil) (MT) (F) – Monitored
	Other Hazardous waste (Asbestos sheets) (MT) (G) – Monitored
	Other Hazardous waste(ETP Sludge) (MT) (H) – Monitored
	Other non-hazardous waste (thermocole) (MT) (I) – Monitored
	Other non-hazardous waste (Metwrap) (MT) (K) – Monitored
	Other non-hazardous waste (empty barrel/ containers/ liners containing hazardous chemicals) (MT) (K) – Monitored
	Other non-hazardous waste (Lubricants) (MT) (L) – Monitored
	Other non-hazardous waste (Sludge and filter contaminated with oil) (MT) (M) – Monitored
	Total waste generated (A + B + C + D + E + F + G + H + I + J+K+L+M) (MT)
	Waste intensity - MT / Rupee adjusted for PPP - Calculated; MT / Product or Service - Calculated
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (MT) - Calculated
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (Intensity) - kg of Waste Recycled / Recovered / Total Waste generated
For each category of waste generated, total waste disposed by nature of disposal method (MT) – Monitored	
For each category of waste generated, total waste disposed by nature of disposal method (Intensity) - kg of Waste Recycled / Recovered / Total Waste generated - Calculated	
Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company - In % terms – Monitored and calculated
	Details of safety related incidents for employees and workers (including contract workforce, e.g. workers in the company's construction sites): Number of Permanent Disabilities – Monitored
	Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) – Monitored No. of fatalities – Monitored
Enabling Gender Diversity in Business (Limited to Indian operations)	Gross wages paid to females as % of wages paid - In % terms – Calculated
	Complaints on POSH: 1) Total Complaints on Sexual Harassment (POSH) reported – Monitored 2) Complaints on POSH as a % of female employees / workers – Monitored 3) Complaints on POSH upheld – Monitored
Enabling Inclusive Development (Limited to Indian operations)	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs / small producers and from within India - In % terms (as % of total purchases by value) – Monitored
	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent / on contract) as % of total wage cost - In % terms (as % of total wage cost) – Monitored

Attributes	KPI
Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events - In % terms – Monitored
	Number of days of accounts payable - (Accounts payable x 365) / Cost of goods / services procured – Calculated
Open-ness of business	Concentration of purchases & sales done with trading houses, dealers and related parties; Loans and advances & investments with related parties: 1) Purchases from trading houses as % of total purchases 2) Number of trading houses where purchases are made from 3) Purchases from top 10 trading houses as % of total purchases from trading houses 1) Sales to dealers / distributors as % of total sales 2) Number of dealers / distributors to whom sales are made 3) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors Share of RPTs (as respective %age) in - Purchases; Sales; Loans & advances; Investments

The reporting boundary above has been determined on a standalone basis, consistent with the standalone reporting boundary of the BRSR, and GIL has applied the equity share approach in determining the organisational boundary for GHG accounting. This boundary is consistent with the standalone financial statements disclosed in GIL's audited financial statements, with any boundary differences explicitly identified and explained in the BRSR disclosures. The GHG emissions of the subsidiaries / associates, being individually and collectively immaterial relative to GIL, have not been considered relevant for inclusion in the GHG emissions account. For this purpose, immateriality was assessed against the same 5% quantitative threshold applied in this engagement: the entities excluded on grounds of immateriality, both individually and in aggregate, contribute less than 5% of GIL's standalone Scope 1 and Scope 2 GHG emissions and of the related volume-based BRSR Core KPIs, and accordingly their exclusion does not give rise to a misstatement exceeding the materiality threshold. During aggregation, GIL applies data aggregation controls to prevent double-counting across plants and the head office, including the elimination of inter-unit transfers of energy, steam, and utilities where applicable, so that reported values are not duplicated at the standalone level. The reporting boundary includes GIL's manufacturing plants at Durgapur (West Bengal); Satpur, Ambad and Gonde (Nashik, Maharashtra); the Coke plant at Barauni (Bihar); the Impervious Graphite Equipment plant at Titilagarh (Bolangir, Odisha); the hydel power project at Chunchanakatte (Mysore, Karnataka); and the Corporate / Head Office at Kolkata (West Bengal). A set of on-site and remote verifications was conducted at the following locations:

Sr No.	Audit Date	Onsite Visit/ Remote Verification	Address
1	13/04/2026 to 14/04/2026	Onsite	Durgapur P.O. Sagarbhanga Colony Dist. Burdwan, Durgapur- 713211, West Bengal, India.
2	20/04/2026 to 21/04/2026	Onsite	Satpur, Nasik GE Division, 88 MIDC Industrial Area, Satpur, Nasik 422007, Maharashtra, India. Gonde, Nasik GRP Division, Gut No. 523/524, Village Gonde, Tal Igatpuri, Dist. Nashik - 422403, Maharashtra. Ambad, Nasik C-7 MIDC Industrial Area, Ambad, Nasik – 422010, Maharashtra, India.
3	24/04/2026 and 01/06/2026 to 02/06/2026	Onsite	HO and Corporate Office 31, Chowringhee Road, Kolkata – 700 016, West Bengal, India
4	29/04/2026	Onsite	Titilagarh Turla P.O.-Jagua, P.S.-Titilagarh, Dist-Bolangir, Odisha - 767066 ,India.
5	05/05/2026	Remote	Barauni COKE DIVISION, Vill: Phulwaria, P.O. & Dist.: Barauni – 851112, Bihar, India Chunchanakatte Hydroelectric Power Plant, Chunchanakatte, K. R. Nagara Taluk, Mysore dist. – 571 617

The assurance activities were carried out as per the on-site and remote verification schedule shown above for the FY 2025-26 engagement. The contribution of the Scope 1+2 GHG emissions for the onsite audited locations was 99.68% of the total Scope 1+2 GHG emissions of the GIL.

Boundary summary: The verification mode and coverage basis for each location within the reporting boundary are summarised below.

Location	Verification Mode	Coverage
Durgapur (West Bengal)	Onsite	Within 100% manufacturing-plant sampling coverage
Satpur, Ambad and Gonde (Nashik, Maharashtra)	Onsite	Within 100% manufacturing-plant sampling coverage
Titilagarh (Bolangir, Odisha)	Onsite	Within 100% manufacturing-plant sampling coverage
Barauni Coke Division (Bihar)	Remote	Within 100% manufacturing-plant sampling coverage
Corporate / Head Office (Kolkata, West Bengal)	Onsite + Desk review	Covered through onsite and desk review

Note: The onsite-audited locations together contributed 99.68% of GIL's total Scope 1+2 GHG emissions for FY 2025-26; the remaining 0.32%, together with the Head Office, was verified through remote and desk-based procedures. All 7 manufacturing plants were covered (100%) under the risk-based sampling approach.

The assurance activities were carried out together with a desk review of the remaining plants and the head office as per the reporting boundary. The remaining 0.32% of Scope 1+2 GHG emissions, together with the head office and lower-impact locations, were verified through remote and desk-based procedures. This approach was considered appropriate because these locations are individually and collectively of low quantitative contribution and low inherent risk, their data is generated through the same standardised ESG data framework and centralised QA / QC controls as the onsite-audited plants, and the supporting source records, reconciliations and analytical reviews were made available for remote examination. The combination of onsite, remote and desk-based verification provided sufficient appropriate evidence to support the reasonable assurance conclusion.

Use of Estimates: Certain BRSR Core KPIs, including energy consumption, water withdrawal, waste generation, and the corresponding GHG emissions for offices and employee-related activities, are based on estimates due to limitations in direct measurement. These estimates were derived using reasonable assumptions, headcount-based methodologies, the Industry Standards on Reporting of BRSR Core, and industry-accepted factors. For such KPIs, our assurance procedures focused on evaluating the appropriateness and consistent application of the estimation methodologies, the reasonableness of key assumptions, and the reliability of supporting data. The use of estimated data did not affect our reasonable assurance conclusion on the selected KPIs as a whole. The following KPIs involve estimation: (a) energy consumption, water withdrawal, and GHG emissions for offices – headcount-based factors; (b) intensity denominators from audited financials; and (c) minor waste streams – throughput benchmarks. All other KPIs use direct measurement. For the KPIs identified above, estimation is confined to a limited portion of each reported value – specifically the office and employee-related component of energy consumption, water withdrawal, and the corresponding Scope 1 and Scope 2 GHG emissions, together with certain minor waste streams derived using throughput benchmarks – with the substantial majority of each reported value based on direct measurement. The intensity-KPI denominators are taken directly from the audited financial statements and are not themselves estimated. Based on our procedures, the estimated portion of each affected KPI is not significant in the context of the total reported value for that KPI and, in each case, falls within the applicable 5% quantitative materiality threshold. Accordingly, the use of estimation did not give rise to any individual or aggregate misstatement exceeding the materiality threshold and did not affect our reasonable assurance conclusion on the selected KPIs taken as a whole. For intensity KPIs expressed on a “Revenue from Operations adjusted for PPP” basis, the Purchasing Power Parity (PPP) conversion factor has been applied using the PPP conversion factor for India published by the World Bank for the relevant reporting year. TUVI verified that the PPP conversion factor (GDP, LCU per international \$) for India applied for the reporting period was the appropriate factor published by the World Bank for the relevant reporting year, and confirmed that it was applied correctly. The World Bank PPP conversion factor series for India is publicly available from the World Bank open data portal (<https://data.worldbank.org>), and the specific factor value applied for the reporting period, together with its World Bank source / publication year, the date of retrieval, and the supporting recalculation evidence, is retained in TUVI's engagement working papers and the KPI-wise verification matrix, available to the appropriate regulatory or oversight authorities on request; accordingly, the numeric factor is not separately disclosed in this statement. Our assurance procedures included verifying that the PPP factor was sourced from this reference and applied consistently across the relevant intensity calculations.

ISF Compliance Declaration: TUVI confirms that this assurance engagement has been conducted in compliance with the Industry Standards on Reporting of BRSR Core as specified in SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20/12/2024, read with the Master Circular for compliance with the provisions of the SEBI (LODR) Regulations, 2015 (HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30/01/2026), which consolidates the applicable BRSR reporting requirements. The nine BRSR Core attributes (Annexure I KPIs), the scope of reasonable assurance, the assurance methodology, and the reporting format adopted in this engagement are aligned with the applicable requirements of the said circulars. TUVI

explicitly confirms that the applicability matrix under the Industry Standards on Reporting of BRSR Core (SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024) was evaluated prior to and during this engagement to determine the applicable KPI sub-categories, measurement methodologies, and assurance requirements. Each of the nine BRSR Core attributes was assessed against the applicability matrix to confirm relevance to GIL's sector and operational profile. The Annexure I applicability evaluation has accordingly been completed for all nine BRSR Core attributes, and this assessment forms part of the documented assurance record for the engagement..

Limitations

Inherent Limitations: TUVI did not perform any assurance procedures on the prospective information disclosed in the BRSR, including targets, expectations, and ambitions, and therefore draws no conclusion on such information, or on any disclosure other than the BRSR Core disclosures (09 attributes as per Annexure I – Format of BRSR Core). During the assurance process, TUVI did not come across any limitation to the agreed scope. TUVI verified data on a sample basis; the responsibility for the authenticity, accuracy and completeness of the reported data lies entirely with GIL. TUVI has taken reference of the financial figures from the audited financial statements; financial figures are not assured under this engagement. GIL is responsible for the appropriate application and interpretation of these financial figures. The application of this assurance statement is limited with respect to SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023 and the Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024, as defined in the scope above.

Out of Scope Items: For the avoidance of doubt, the following disclosures in the BRSR are explicitly outside the scope of this assurance engagement and carry no assurance conclusion: (i) forward-looking statements, ESG targets, ambitions, and projections; (ii) financial figures referenced in the BRSR (sourced from audited financial statements but not independently assured under this engagement); (iii) voluntary disclosures beyond the defined BRSR Core Annexure I attributes listed in the scope table above; and (iv) disclosures marked 'Not Applicable' by GIL. Readers should not place reliance on the items listed above as assured information. In relation to item (iv), TUVI reviewed disclosures marked 'Not Applicable' by GIL to assess the reasonableness and appropriateness of such classifications in the context of GIL's operations, sector, and applicable reporting requirements.

A **KPI-specific materiality approach** was applied comprising two tiers: (i) a 5% quantitative threshold relative to the applicable KPI base value for volume-based KPIs (GHG emissions, energy, water, waste, and wages); and (ii) a qualitative zero-tolerance threshold for high-risk ESG indicators – fatalities, permanent disabilities, POSH complaints upheld, regulatory non-compliances, and customer data breaches – where any occurrence is treated as material irrespective of magnitude. For KPIs where estimation is applied, a confidence range of $\pm 10\%$ has been applied to reflect the inherent estimation uncertainty in the underlying measurement and calculation methodologies only. This confidence range is a characteristic of the subject matter itself and does not modify, qualify, or dilute the overall reasonable assurance conclusion expressed in this statement. The selection of the 5% quantitative threshold reflects the exercise of professional judgement in accordance with ISAE 3000 (Revised) and is based on the following considerations: (a) regulatory sensitivity – the threshold is set at a level low enough to capture misstatements that could affect compliance with the SEBI BRSR Core reporting requirements and the disclosed KPI values relied upon by regulators; (b) stakeholder expectations – the threshold reflects the level of precision that primary users (the Board, investors, and regulators) would reasonably expect for volume-based ESG performance indicators, benchmarked against prevailing practice for non-financial assurance engagements; and (c) the inherent nature and estimation uncertainty of each KPI category, with a more conservative qualitative zero-tolerance threshold applied to high-risk indicators where any single occurrence is significant to users irrespective of magnitude. The threshold was determined at the planning stage and reassessed during the engagement to confirm that it remained appropriate for forming the reasonable assurance conclusion. The KPI-specific materiality determinations, including the basis and computation of the applicable thresholds for each KPI, are documented in TUVI's internal materiality assessment working papers maintained for this engagement, which form part of the assurance record and are available for review by the appropriate regulatory or oversight authorities on request. These materiality working papers are document-controlled within the engagement project file under Project Reference No. 8124849489 (Materiality Assessment Working Paper).

This assurance statement does not constitute an endorsement of any environmental or social claims related to products, manufacturing processes, packaging, or product disposal, nor of any advertising or promotional content by the Reporting Organization. TUVI explicitly prohibits the use of this assurance statement for the purpose of greenwashing or making misleading environmental or social claims. It is the responsibility of the Reporting Organization to ensure full compliance with all applicable legal and regulatory requirements.

Intended Users

The primary intended users of this assurance statement are GIL's management, Board of Directors, shareholders, and regulators

(including SEBI and the relevant stock exchanges). This assurance statement has been prepared solely for these intended users in the context of the SEBI BRSR Core assurance requirements and is not intended for, and should not be relied upon by, any other party. Any reliance placed by a third party on this assurance statement is entirely at its own risk.

Our Responsibility

TUVI's responsibility in relation to this engagement is to perform a reasonable level of assurance over the 09 attributes as per Annexure I – Format of BRSR Core and to express a conclusion based on the work performed. Our engagement did not include an assessment of the adequacy or effectiveness of GIL's strategy, the management of ESG-related issues, or the sufficiency of the BRSR against BRSR reporting principles, other than those mentioned in the scope of the assurance. TUVI's responsibility regarding this verification is in reference to the agreed scope of work, which comprises reasonable assurance of the non-financial quantitative and qualitative information disclosed by GIL in respect of the 09 BRSR Core attributes. The Reporting Organization is also responsible for archiving the related data for a reasonable period.

TUVI expressly disclaims any liability or co-responsibility: (1) for any decision a person or entity would make based on this assurance statement; and (2) for any damages in case of erroneous data reported. This assurance engagement is based on the assumption that the data and information provided to TUVI by GIL are complete and true.

Assurance Methodology

During the assurance engagement, TUVI adopted a risk-based approach, focusing verification efforts on disclosures and issues of high material relevance to GIL's business and its stakeholders. TUVI assessed the robustness of the underlying data management systems, information flows, and controls. TUVI's assurance activities included:

Document and Data Review – Examination of documents, datasets, and supporting evidence provided by GIL for the 09 attributes as per Annexure I – Format of BRSR Core, including disclosures relating to management approach and performance indicators.

Stakeholder Interviews – Interviews with key representatives, including data owners, process managers, and decision-makers across various functions and plants of GIL, conducted through both on-site visits and remote assessments, as applicable.

Process and System Assessment – Review of systems and processes for implementing ESG and sustainability-related policies and for collecting, managing, and reporting quantitative and qualitative data for the reporting period, including review of data flows, aggregation procedures, and supporting records. This review does not constitute an assessment of, or opinion on, the design adequacy or operating effectiveness of IT general controls or ESG application controls. As part of understanding the ESG control environment, TUVI obtained an understanding of, and performed walkthrough procedures over, the key controls relevant to the selected BRSR Core KPIs. The controls considered included: ESG governance and oversight roles; maker-checker (preparer-reviewer) controls over data entry and consolidation; system / ERP-based controls over source data capture, access, and recording at plant level; defined data-ownership responsibilities for each KPI; and the management approval hierarchy through which reported data is reviewed and authorised prior to disclosure. These procedures were performed to assess whether the controls were suitably designed and had been placed in operation to support the reliability of the reported BRSR Core KPIs, and to inform the nature, timing, and extent of our substantive procedures, consistent with the requirements of ISAE 3000 (Revised). The procedures described above do not, however, constitute a separate opinion on the operating effectiveness of internal controls.

Substantive and Control Testing – TUVI performed walkthrough procedures to understand ESG data flows, together with substantive testing including document verification, recalculation, analytical review, and data traceability checks for the selected BRSR Core KPIs. Examples of procedures applied include: (a) **GHG Emissions** – recalculation of Scope 1 emissions from primary fuel-consumption data using IPCC / GHG Protocol emission factors, and reconciliation of Scope 2 emissions against purchased-energy records; (b) **Energy** – cross-verification of meter readings against utility bills, and validation of renewable-energy records; (c) **Water** – review of water-intake and discharge records and traceability to source-level documentation; (d) **Safety** – verification of LTIFR calculations against plant-level incident registers, HR records, and contractor-workforce records, including explicit verification of the reported fatality, high-consequence injury and permanent-disability data against incident investigation reports, statutory injury notifications and HR / safety records to confirm the completeness and accuracy of these zero-tolerance safety KPIs; and (e) **Waste** – reconciliation of hazardous and non-hazardous waste disposal records against Pollution Control Board returns and third-party disposal manifests across sites. **Additionally, (f) Customer Data Breaches** – corroboration of the reported instances of loss / breach of customer data against IT security incident logs, the data-breach / cyber-security incident register, and confirmations from the information-security function, to validate the reported absence of such incidents during the reporting period.

Sampling Methodology – TUVI applied a risk-based sampling methodology considering materiality thresholds, data complexity, estimation uncertainty, the geographical spread of plants, and site contribution to ESG impacts. Sample selection prioritised

locations with significant operational impact and KPIs with higher inherent risk. On-site verification was performed at selected plants and the Head Office, complemented by remote verification and a complete desk review of source records, reconciliations, analytical reviews and consolidation / QA-QC controls across the remaining plants and the head office within the reporting boundary. This combined approach, supported by GIL's standardised ESG data framework and centralised QA / QC review, provided sufficient appropriate evidence to support the reasonable assurance conclusion in accordance with the agreed scope of work. The sampling coverage encompassed all 7 manufacturing plants (100%), with corresponding reported energy consumption, water, waste and GHG emissions. The Head Office and remaining offices were covered through desk review. The KPI-wise sampling basis, coverage and traceability for each assured attribute are retained in the KPI-wise verification matrix and engagement working papers and are available to the appropriate regulatory or oversight authorities for review.

Reporting Framework Adherence – TUVI verified adherence to SEBI's BRSR guidelines, the BRSR Core – Framework for Assurance and ESG Disclosures for Value Chain (SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122), and the Industry Standards on Reporting of BRSR Core (SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177). TUVI evaluated the BRSR Core disclosures against the following reporting quality principles: Materiality, Completeness, Neutrality, Relevance, Accuracy, Reliability, Comparability, Clarity, and Timeliness. The traceability of each assured BRSR Core KPI to its source data, calculation basis, evidence examined and verification outcome has been maintained in a KPI-wise verification matrix (Verification Matrix, Project Reference No. 8124849489) prepared for this engagement, retained in the engagement project file and available to the appropriate regulatory or oversight authorities on request. This matrix forms part of the documented assurance record and supports the traceability of the assurance conclusion to the underlying evidence for each of the 09 attributes.

Opportunities for Improvement

The following improvement areas were identified and shared with GIL. These recommendations are generally consistent with GIL management's existing objectives and sustainability initiatives; many of these areas have already been recognised by GIL, and the assurance team supports their continued focus to advance the organization's sustainability goals:

1. **Expand Scope 3 Emissions Accounting and Value Chain Decarbonisation Disclosure:** GIL may further strengthen GHG reporting by disclosing category-wise Scope 3 emissions under the GHG Protocol, especially for key materials such as needle coke, petroleum coke, coal tar pitch, logistics and purchased goods. This will support more complete climate-risk reporting and customer ESG expectations. As a forward assurance roadmap, GIL may progressively build internal capability to measure and assure Scope 3 emissions and value chain ESG disclosures, in line with the phase-in timeline for value chain assurance under the SEBI BRSR Core framework, so that these disclosures can be brought within the scope of independent assurance as and when they become applicable to GIL. On an indicative basis, this roadmap envisages a phased progression – near term (FY 2026-27): Scope 3 screening, identification of material categories and a data-gap assessment; medium term (FY 2027-28): measurement of priority upstream categories (such as purchased raw materials and inbound logistics) and establishment of internal data controls; and subsequent years (FY 2028-29 onwards): readiness for independent assurance of material Scope 3 categories. These timelines are indicative only and remain subject to the applicable SEBI implementation timeline for value chain assurance and to GIL's data readiness. This roadmap represents management's indicative plan only; it does not constitute a commitment by GIL and falls outside the scope of this assurance engagement, on which TUVI expresses no assurance conclusion.
2. **Enhance Contractor Safety and Incident Reporting Maturity:** GIL may further strengthen its safety management system by implementing uniform digital incident / near-miss reporting across all plants, with special focus on contract workers. This is relevant as the report discloses one worker fatality, one high-consequence injury and states that the incident reporting system is not uniformly mature across plants.
3. **Strengthen Sustainable Supply Chain Assessment and Responsible Procurement Framework:** GIL may institutionalise annual ESG maturity assessment of suppliers covering environment, safety, labour practices, human rights, ethics and GHG performance. This can be aligned with ISO 20400 principles and linked to supplier improvement plans. The report states that major suppliers are assessed and that a supplier assessment platform is planned for FY 2025-26.

Conflict of Interest

In the context of the BRSR requirements set by SEBI, addressing conflict of interest is crucial to maintaining the integrity and independence of assurance engagements. As per SEBI guidelines, assurance providers are required to disclose any potential conflict of interest that could compromise the independence or neutrality of their assessments. TUVI diligently identifies any relationships, affiliations, or financial interests that could potentially give rise to a conflict of interest and proactively implements measures to mitigate or manage such conflicts, ensuring independence and impartiality in its assurance engagements. We provide clear and transparent disclosures about any identified conflicts of interest in our assurance statement. We recognise that failure to address conflict of interest adequately could undermine the credibility of the assurance process and the reliability

of the reported information. Therefore, we strictly adhere to SEBI guidelines and take the necessary measures to avoid, disclose, or mitigate conflicts of interest effectively. In addition, TUVI maintains organizational safeguards to ensure impartiality through segregation of responsibilities, independent technical review, documented conflict-of-interest controls, and oversight mechanisms in accordance with ISO 14064-3:2019 and ISO 17029:2019.

Our Conclusion

In our opinion, based on the scope of this assurance engagement, the disclosures on BRSR Core KPIs described in the BRSR, along with the referenced information, comply with the BRSR Core requirements as per Annexure I for the 09 attributes, and meet the general content and quality requirements of the BRSR. Based on our procedures, we did not identify any material changes in the methodologies applied for the preparation of the selected BRSR KPIs during the reporting period. GIL has established a policy-led data control framework for BRSR disclosures, with documented processes and defined roles and responsibilities. Certain reconciliation clarifications and data corrections were identified during the assurance process and were corrected by GIL in the reported BRSR Core disclosures prior to finalisation. None of the corrected misstatements, whether individually or in aggregate, exceeded the applicable materiality thresholds, and our conclusion is expressed on the corrected and finalised disclosures.

Disclosures: TUVI is of the opinion that the reported disclosures generally meet the BRSR requirements. GIL refers to general disclosures to report contextual information about the organization, while the Management & Process disclosures describe the management approach for each indicator (09 attributes as per Annexure I – Format of BRSR Core).

Reasonable Assurance Conclusion: Based on the procedures performed and the evidence obtained, in our opinion, the BRSR Core Key Performance Indicators (KPIs) – the 09 attributes as per Annexure I – Format of BRSR Core – presented in Graphite India Limited's Business Responsibility and Sustainability Report for the period 01/04/2025 to 31/03/2026 have been prepared, in all material respects, in accordance with the applicable BRSR Core criteria, including the requirements of the SEBI BRSR Core framework and the Annexure I KPIs, and fairly represent the nine attributes within the defined scope without material misstatement.

BRSR complies with the below requirements

- **Governance, leadership and oversight:** The messages of top management, the business model, action and strategies, risk management, protection and restoration of the environment, and priorities are disclosed appropriately.
- **Connectivity of information:** GIL discloses the 09 attributes as per Annexure I – Format of BRSR Core and their inter-relatedness and dependencies with factors that affect the organization's ability to create value over time.
- **Stakeholder responsiveness:** The BRSR covers mechanisms of communication with key stakeholders to identify major concerns and to derive and prioritize short, medium and long-term strategies. The BRSR provides a fair representation of the extent to which the organization understands, takes into account, and responds to the legitimate needs and interests of key stakeholders.
- **Materiality:** Material issues within the nine attributes and the corresponding KPIs as per the BRSR Core requirements are adequately identified and reported. In our view, the BRSR meets the requirements.
- **Conciseness:** The report reproduces the requisite information and communicates clear information in as few words as possible. The disclosures are expressed briefly and to the point; sentences, graphs, and pictorial and tabular representations are applied. Due care is taken to maintain the continuity of information flow in the BRSR.
- **Reliability and completeness:** GIL has established internal data aggregation and evaluation systems to derive its performance. All data provided to TUVI has been passed through the QA / QC function. The data and information were verified by TUVI's assurance team (on a sample basis) and found to be fairly accurate. All data is reported transparently, in a neutral tone, and without material error.
- **Consistency and comparability:** The information presented in the BRSR is on an annual basis and was found to be reliable and complete. No material inconsistencies in methodology, boundary, or reporting approach were identified between FY 2025-26 and FY 2024-25 disclosures. Where boundary changes occurred, these have been appropriately disclosed by GIL. Based on the procedures performed, no restatement of prior-year environmental KPIs was identified for the reporting period.

Independence and Code of Conduct: TUVI follows the IESBA (International Ethics Standards Board for Accountants) Code, which adopts a threats-and-safeguards approach to independence. We recognise the importance of maintaining independence in our engagements and actively manage threats such as self-interest, self-review, advocacy, and familiarity. The assessment team was safeguarded from any type of intimidation. By adhering to these principles, we uphold the trust and confidence of our clients and stakeholders, in line with the requirements of SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023 and the Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024. TUVI confirms its independence in accordance with the IESBA Code, the SEBI BRSR Core assurance

expectations, and its own policy regarding independence and impartiality. TUVI declares that during the reporting period no consulting, advisory, system design, data preparation, or implementation services related to ESG or BRSR were provided to GIL; TUVI was not involved in the preparation of the BRSR or the underlying data; and no relationships or circumstances exist that could create a conflict of interest or impair independence. TUVI solely focuses on delivering verification and assurance services and does not engage in the sale of, or the provision of, any non-audit / non-assurance services, including consulting.

Quality Control: The assurance team complies with quality control standards, ensuring that the engagement partner possesses the requisite expertise and that the assigned team collectively has the necessary competence to perform engagements in reference with applicable standards and regulations. The assurance team follows the fundamental principles of integrity, objectivity, professional competence, due care, confidentiality, and professional behaviour. In accordance with the International Standard on Quality Control, TUVI maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Prior to issuance, this assurance statement and the underlying assurance work were subjected to an independent technical review by a reviewer not associated with the delivery of the engagement, and were approved by the engagement partner, in accordance with TUVI's internal quality assurance and engagement review procedure.

Our Assurance Team and Independence

TUV India Pvt. Ltd. (TUVI) is an independent and neutral third-party assurance provider that confirms its independence, impartiality, and objectivity in accordance with ISAE 3000 (Revised), as further detailed in the Conflict of Interest and Independence and Code of Conduct sections above. The assurance team comprised qualified professionals with multidisciplinary competencies, including GHG accounting and emissions verification, ESG and sustainability reporting frameworks, social compliance and human-rights due diligence, and non-financial assurance methodology in accordance with ISAE 3000 (Revised). This cross-disciplinary composition ensured that the assurance conclusions are supported by adequate technical expertise.

For and on behalf of TUV India Private Limited

Sd/-

Manojkumar Borekar
Product Head – Sustainability Services
TUV India Private Limited

Date: 20/05/2026
Place: Mumbai, India

Project Reference No:8124849489
Revision: 01