August 20, 2026

The Manager,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

BSE Scrip Code: **544664**

The Manager,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra-Kurla Complex,
Bandra (E),
Mumbai - 400 051

NSE Symbol: **KSHINTL**

Sub.: Business Responsibility and Sustainability Report for FY 2025-26.

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Business Responsibility and Sustainability Report ("BRSR"), voluntary adopted by the Company for the financial year 2025-26, which forms an integral part of the Annual Report of the Company for the Financial Year 2025-26 and the BRSR is separately being made available on the website of the Company at https://kshinternational.com/ksh-csr-esg/.

Kindly take the same on record.

Thanking you,
For KSH International Limited

NAKUL SHIVAJI PATIL
Digitally signed by NAKUL SHIVAJI PATIL
Date: 2026.08.20 18:23:57 +05'30'

Nakul Shivaji Patil
Company Secretary and Compliance Officer,
Head - Secretarial & Legal
Membership No.: A39990

Encl.: As above.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1.	Corporate Identity Number (CIN) of the Listed Entity	L28129PN1979PLC141032
2.	Name of the Listed Entity	KSH International Limited (Formerly KSH International Private Limited)
3.	Year of incorporation	1979
4.	Registered office address	Registered Office: Gat No. 11/3, 11/4 & 11/5, Village Birdewadi, Chakan, Tal. Khed, Dist. Pune - 410501, MH, India.
5.	Corporate address	201 Tower 2, Montreal Business Center, Pallod Farms, Baner, Pune 411045
6.	E-mail	cs.connect@kshinternational.com
7.	Telephone	+91 2135 256410/+91 2135 256412
8.	Website	www.kshinternational.com
9.	Financial year for which reporting is being done	2025-2026
10.	Name of the Stock Exchange(s) where shares are listed	BSE Ltd. (BSE), National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	₹ 33,87,78,500/-
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Rajesh Hegde Managing Director +91 20 2770 6359/+91 20 2770 6360, brsr@kshinternational.com Mr. Hukumchand Lakhotiya Chief Executive Officer +91 20 2770 6359 / +91 20 2770 6360, brsr@kshinternational.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The disclosure under this report is made on a standalone basis
14.	Name of assurance provider	BRSR and BRSR Core Assurance is not mandatory for the Company. The Company is voluntarily publishing the BRSR and hence BRSR Core assurance is not obtained.
15.	Type of assurance obtained	Not applicable

II. PRODUCTS / SERVICES

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

Description of Main Activity	Description of Business Activity	% of Turnover of the entity
Manufacturing	Special and Standard Magnet winding wires	93%

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

S.No.	Product/Service	NIC Code	% of total Turnover contributed
1	Specialised Magnet Wires	27320	75.30%
2	Standard Magnet Wires		24.70%

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	5 Maharashtra (Taloja, Chakan and Supa)	2 Maharashtra (Pune and Chakan)	7
International	0	0	0

Note: Number of plants include 4 manufacturing plants and 1 warehouse.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	**15**
International (No. of Countries)	**24**

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

During the reporting year 2025-26, exports accounted for ~27% of the Company's total turnover.

c. A brief on types of customers

Our customers comprise a mix of domestic and international clients, reflecting the Company's global presence and diversified market reach.

Our customers include OEMs and manufacturers serving the

- Power Transmission & Distribution
- Transformer
- Switchgear
- Industrial automation
- Renewable energy
- Utilities
- Infrastructure
- Railways and
- Industrial sectors in both domestic and international markets

IV. EMPLOYEES

20: Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No.(B)	% (B/A)	No. (C)	% (C/A)
	EMPLOYEES					
1	Permanent (D)	183	172	93.99%	11	6.01%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total employees (D + E)	183	172	93.99%	11	6.01%
	WORKERS					
4	Permanent (F)	43	43	100%	0	0%
5	Other than Permanent (G)	527	519	98.48%	8	1.52%
6	Total workers (F + G)	570	562	98.60%	8	1.40%

b. Differently abled Employees and workers:

Not Applicable, the Company currently does not employ any differently abled employees.

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

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No.(B)	% (B/A)
Board of Directors	8	2	25%
Key Management Personnel*	4	0	0%

**During the period under review, Mr. Kushal Hegde, Mr. Rajesh Hegde, Ms. Rakhi Shetty are Directors of the Company as well as Key Management Personnel (KMP'). Hence, they are excluded from the count of KMP.*

22. Turnover rate for permanent employees and workers:

(Disclose trends for the past 3 years)

Particulars	2025-26 (Turnover rate % in current FY)			2024-25 (Turnover rate % in previous FY)			2023-24 (Turnover rate % in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	10.15	0.09	10.24	9.49	0	9.49	10.45	0	10.45
Permanent Workers	0	0	0	0	0	0	0	0	0

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

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

S. No.	Name of the holding / subsidiary / associate companies / join ventures (A)	Indicate whether holding / subsidiary / associate companies / join venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	NA	NA	NA	NA

VI. CORPORATE SOCIAL RESPONSIBILITY DETAILS

24.

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

Yes

(ii) Turnover (in ₹):

31,070 Million

(iii) Net worth (in ₹):

8,081 Million

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	(If Yes, then provide web-link for grievance redress policy)	2025-26			2024-25		
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	Internal grievance mechanism available	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	https://kshinternational.com/investor-relations/investor-grievance/	0	0	NA	0	0	NA
Shareholders	Yes		0	0	NA	0	0	NA
Employees and workers	Yes	Internal grievance mechanism available	0	0	NA	0	0	NA
Customers	Yes		0	0	NA	0	0	NA
Value Chain Partners	No	Grievance mechanism in progress	0	0	NA	0	0	NA

26. Overview of the entity's material responsible business conduct issues.

(Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format.)

S. no	Material issue identified	Indicate whether Risk or Opportunity (R/O)	Rationale for Identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
1	Energy Efficiency	Opportunity	The Company's manufacturing operations involve energy-intensive processes, particularly in the production of magnet winding wires / CTC / enamelled and wrapped wires. Improving energy efficiency presents a significant opportunity to reduce operating costs, enhance productivity, and lower greenhouse gas emissions. Investments in energy-efficient equipment, process optimisation and renewable energy adoption can strengthen competitiveness while reducing exposure to energy price volatility and supply disruptions. As climate change accelerates the transition to a low-carbon economy and increases physical and transition risks, enhanced energy performance can improve climate resilience, support decarbonisation efforts, meet evolving stakeholder expectations, and strengthen long-term business sustainability and regulatory preparedness.		Positive
2	Water Efficiency	Opportunity	The Company's manufacturing operations, including enameling and other production processes, require significant water resources, making efficient water management a strategic opportunity. Improving water efficiency through process optimisation, water recycling, reuse systems, rainwater harvesting, and reduction of freshwater consumption can lower operational costs, strengthen resource security, and enhance environmental performance. As climate change increases the frequency of water stress, droughts, and variability in water availability, proactive water stewardship can improve business resilience and continuity. Effective water management also supports regulatory compliance, contributes to local water conservation efforts, strengthens community relationships, and enhances stakeholder confidence in the Company's sustainability performance.		Positive

S. no	Material issue identified	Indicate whether Risk or Opportunity (R/O)	Rationale for Identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
3	Waste Management	Opportunity	The Company's manufacturing operations generate various types of waste, including metal scrap, packaging waste, process waste, hazardous waste, and general operational waste. Effective waste management presents an opportunity to improve resource efficiency, reduce disposal costs, enhance material recovery and recycling, and support circular economy practices. By minimising waste generation, increasing recycling and reuse, and ensuring responsible handling of hazardous waste, KSH can reduce its environmental footprint, improve operational efficiency, support regulatory compliance, and meet evolving customer and stakeholder expectations. Efficient waste management also contributes to climate goals by reducing resource consumption and waste-related emissions while creating long-term business value.		Positive
4	Safety/ Health & Well-being	Opportunity	The Company's operations involve shopfloor activities, machinery, electrical systems, material handling, chemical handling, contractor workforce engagement, and other occupational health and safety risks. Strengthening safety, health, and well-being practices presents an opportunity to enhance workforce productivity, engagement, and operational excellence. Investments in safety management systems, training, risk assessment, preventive health measures, and employee well-being initiatives can help reduce incidents, improve workplace morale, and foster a safe, healthy, and positive work environment. A strong culture of safety and well-being supports employee satisfaction, retention, business continuity, and long-term organisational resilience.		Positive

S. no	Material issue identified	Indicate whether Risk or Opportunity (R/O)	Rationale for Identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
5	Labour/ Employment Practices	Risk and Opportunity	The Company's manufacturing operations rely on skilled operators, technicians, engineers, and contract workers to ensure product quality, operational efficiency, and timely delivery to customers. Challenges related to skill availability, workforce retention, contractor management, employee engagement, and labour compliance may affect productivity, quality, and business continuity. At the same time, investments in workforce capability, employee well-being, skill development, and responsible employment practices present opportunities to strengthen operational excellence, improve retention, support innovation, and build a resilient workforce aligned with the Company's long-term growth objectives.	Ensure compliance with applicable labour laws, minimum wages and statutory benefits; strengthen training and skill development; maintain grievance redressal mechanisms; monitor contractor and workforce practices; conduct performance reviews; promote fair, inclusive and safe working conditions; and improve employee engagement and retention initiatives.	Positive
6	Supply Chain Sustainability	Risk	The Company's manufacturing operations depend on a reliable supply of copper, aluminum, packaging materials, consumables, logistics, and other operational services. Supply chain sustainability is material because disruptions arising from raw material availability, price volatility, geopolitical developments, climate change impacts, logistics constraints, or supplier non-compliance with environmental, labour, health and safety, human rights, and ethical standards can adversely affect production continuity, product quality, customer commitments, regulatory compliance, and business reputation. Increasing stakeholder expectations and evolving sustainability regulations further heighten supply chain-related risks. Effective supplier due diligence, risk assessment, monitoring, and engagement are therefore critical to maintaining operational resilience and ensuring responsible business practices across the value chain.	Implement and communicate the Supplier Code of Ethics; include ESG clauses in procurement terms/contracts; obtain supplier declarations; conduct risk-based supplier assessments; prioritise critical suppliers; monitor corrective actions; promote local/responsible sourcing where feasible; and conduct supplier awareness on responsible business practices.	Negative

S. no	Material issue identified	Indicate whether Risk or Opportunity (R/O)	Rationale for Identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
7	Quality, Sustainable Products	Opportunity	The Company's continued growth is supported by its focus on delivering products that meet evolving customer expectations for performance, reliability, durability, safety, and sustainability. This presents an opportunity to strengthen customer relationships, enhance market competitiveness, and create long-term business value. Advancements in product design, material efficiency, innovation, and lifecycle considerations can help address emerging sustainability requirements while improving value delivery to customers. By offering solutions that contribute to resilient infrastructure, efficient resource use, and reduced environmental impact, KSH can strengthen its reputation, build stakeholder confidence, and support sustainable growth in a rapidly evolving market environment.		Positive
8	Ethics & Transparency	Opportunity	As a listed company and a supplier to reputed domestic and international customers, the Company has an opportunity to strengthen stakeholder trust through high standards of ethics, transparency, integrity, and responsible governance. Strong ethical business practices, transparent disclosures, responsible procurement, fair decision-making, and effective compliance mechanisms can enhance investor confidence, customer relationships, employee engagement, and corporate reputation. A culture of accountability and transparency also supports stronger governance, improves stakeholder confidence, facilitates access to business opportunities, and contributes to long-term sustainable growth and value creation.		Positive
9	Cyber Security, Data Security, Customer Privacy	Risk	The Company's business operations increasingly depend on digital systems, ERP/ business records, customer specifications, supplier information, employee records, financial data and internal operational information. Cyber security, data security and customer privacy are material because unauthorised access, phishing, data loss, system disruption or privacy breaches may affect business continuity, customer confidence, legal compliance and reputation. As KSH works with domestic and international customers and handles business-critical and customer-related information, protecting digital systems and data is important to maintaining trust and operational resilience.	Strengthen cybersecurity and data privacy controls, including access controls, firewalls, multi-factor authentication, endpoint protection, data backup, incident response mechanisms, user awareness, periodic IT risk reviews and controlled access to customer, supplier and business-critical data.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes						No	Yes	
b. Has the policy been approved by the Board? (Yes/No)	Yes						No	Yes	
c. Web Link of the Policies, if available	https://kshinternational.com/investor-relations/policies/								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes						No	Yes	
3. Do the enlisted policies extend to your value chain partners? (Yes/No	Yes						No	Yes	
4. Name of the national and international codes/ certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company has adopted the following national and international standards and certifications to ensure compliance with quality, environmental, and occupational health & safety requirements: 1 ISO 9001:2015 – Quality Management System (Aligned with Principle 2. Product Responsibility and Quality) 2 ISO 14001:2015 – Environmental Management System (Aligned with Principle 6. Environment) 3 ISO 45001:2018 – Occupational Health and Safety Management System (Aligned with Principle 3. Employee Well-being) 4 IATF 16949:2016 – Automotive Quality Management System (Aligned with Principle 2. Product Responsibility and Quality)								

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

Energy and Emissions: 35% emission intensity reduction by 2035 (Baseline year: 2024-25) and to Net Zero by 2050.

Water: Water intensity reduction by 35% by 2035 (Baseline year: 2024-25).

Biodiversity: Increase green belt areas in & around our plants. (native species) Maintain survival rate of more than 80%.

Waste Management: Conduct a complete product life cycle for key product lines by 2026-27.

Fostering diversity: Achieve 10% female representation by 2026-27

Training: Increase training hours per employee to 32 hours by 2027

Employee Satisfaction Index: Increase by 5% by 2028

CSR: Allocate at least 20% of our annual to education

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

Energy and Emissions: Energy audits have been completed across all three facilities. The Company is implementing a 3.2 MW rooftop solar project and has identified additional energy efficiency initiatives for phased implementation. Progress is on track.

Water: Water audits have been completed across all three facilities. Based on the findings, water conservation and efficiency initiatives have been identified for phased implementation. Progress is on track.

Waste Management: The Company continues to explore opportunities to reduce waste generation and improve resource efficiency. Progress is underway.

Biodiversity: The Company has initiated efforts to increase green cover at its new facility and is exploring biodiversity enhancement opportunities through ecosystem restoration and community-based initiatives. Progress is underway.

Fostering Diversity: Women currently represent approximately 6% of the permanent workforce. The Company is actively working on increasing gender diversity. Progress is on track.

Training and Capability Development: Average employee training hours increased from 14 to 20 hours during the reporting period. Progress is on track.

Employee Satisfaction: The Employee Satisfaction Index improved by 1% during the reporting period. Progress is on track.

Corporate Social Responsibility (CSR): The Company continues to support educational and community development initiatives through its CSR programs, with education remaining a key focus area. Progress is on track. For more details, please refer to Principle 8 and the annual report for further details.

GOVERNANCE, LEADERSHIP AND OVERSIGHT

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

At the Company, responsibility is not a separate agenda, it is embedded in how we work, make decisions, and create value. As a manufacturer serving domestic and international customers across critical industries, we understand that long-term success depends on product quality, operational discipline, employee well-being, environmental stewardship, and stakeholder trust.

During 2025–26, we continued to strengthen our management systems, governance practices, workplace safety, customer focus, and environmental performance. Our efforts remained centered on continuous improvement, responsible resource use, ethical business conduct, and building a safe and engaging workplace. We also advanced initiatives in renewable energy, resource efficiency, and sustainability measurement, including the development of a 3.2 MW solar power project and the initiation of life cycle assessment studies for key products.

Safety continues to be a core value at KSH. Through strong systems, regular training, risk assessments, and a culture of prevention, we maintained a year with no fatalities, lost-time injuries, or high-consequence work-related incidents.

We are equally conscious that expectations around ESG are evolving rapidly. Climate resilience, resource efficiency, supply chain responsibility, data quality, and measurable sustainability performance will increasingly shape business competitiveness and stakeholder confidence. We view these not only as challenges but also as opportunities to improve, innovate, and strengthen our business.

As we move forward, our focus will be on embedding sustainability more deeply into decision-making, improving performance measurement, increasing renewable energy adoption, enhancing engagement across our value chain, and continuing to build an organisation grounded in integrity, accountability, and continuous learning.

We remain committed to creating lasting value for our customers, employees, shareholders, business partners, and communities while contributing responsibly to a more sustainable future.

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

Mr. Rajesh Hegde
Managing Director
+91 20 2770 6359/+91 20 2770 6360,
brsr@kshinternational.com

Mr. Hukumchand Lakhotiya
Chief Executive Officer
+91 20 2770 6359/+91 20 2770 6360,
brsr@kshinternational.com

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

The Board of Directors provides oversight on sustainability and responsible business matters. Sustainability-related issues are reviewed through the Company's governance and management review mechanisms, with inputs from relevant functional departments including EHS, HR, Legal & Compliance, Operations, Procurement, Quality, and Finance.

Key sustainability-related matters such as environmental performance, energy and water management, occupational health and safety, employee well-being, responsible sourcing, regulatory compliance, stakeholder grievances, risk management, and BRSR disclosures are reviewed by senior management and escalated to the Board and/or relevant Board-level committee, as required.

The Board provides strategic direction on sustainability-related goals and initiatives, including improving resource efficiency, strengthening workplace safety, enhancing responsible business practices, increasing renewable energy adoption, supporting compliance and governance, and improving ESG reporting and performance monitoring. The Company is also in the process of further strengthening its ESG governance framework to enable periodic review of sustainability performance, targets, risks, opportunities, and continuous improvement initiatives.

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	Yes						No	Yes		Annually or on need basis.								
Compliance with statutory requirements of relevance to the principles and rectification of any non- compliances	Yes						No	Yes		Annually or on need basis.								

11. Information about the independent assessment / evaluation of the working of its policies carried out by the entity by an external agency.

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency?	N	Y	Y	N	N	Y	N	N	N
If yes, provide name of the agency	P2 - ISO 9001:2015 P2 and P6 - ISO 14001:2015 P3- ISO 45001:2018 – certified and audited by ACME Certification Private Limited Note: These external assessments ensure that the Company's policies and management systems are effectively implemented and aligned with international standards.								

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

<table>
<tr><th>Questions</th><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th></tr>
<tr><td>The entity does not consider the Principles material to its business (Yes/No)</td><td colspan="9" rowspan="5">For Principle 7: The Company does not have a standalone policy on public policy advocacy, as it does not directly undertake lobbying or advocacy for specific public policy positions.</td></tr>
<tr><td>The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)</td></tr>
<tr><td>The entity does not have the financial or/human and technical resources available for the task (Yes/No)</td></tr>
<tr><td>It is planned to be done in the next financial year (Yes/No)</td></tr>
<tr><td>Any other reason (please specify)</td></tr>
</table>

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	4	Awareness programmes for the Board of Directors focused on strengthening governance, strategic oversight, and regulatory awareness. Key areas included Environmental, Social, and Governance (ESG) strategy to align business decisions with sustainability goals and stakeholder expectations; digital transformation for smart manufacturing, covering emerging technologies such as automation, data analytics, and IoT; business excellence to drive continuous improvement and operational effectiveness; and regulatory compliance, including SEBI Listing Regulations and insider trading awareness, to ensure adherence to governance standards and ethical practices.	100%
Key Managerial Personnel	6	Awareness programmes for Key Managerial Personnel emphasised strategic and operational excellence. Programmes covered strategic human resource management to align workforce planning with business objectives, cost optimisation through analysis of the cost of poor quality (COPQ) and structured problem-solving methodologies for effective root cause analysis. Additional focus areas included implementation of compliance management systems technical product knowledge sessions, lean manufacturing principles aimed at improving efficiency, reducing waste, and enhancing overall productivity.	100%
Employees other than BoD and KMPs	23	Training programmes for employees were designed to enhance technical capabilities, compliance awareness, and leadership skills across functions. Key topics included leadership and behavioural development, health, safety and environment (HSE) practices and statutory compliance such as labour laws and POSH. Programmes also covered quality management system, operational excellence tools like Kaizen, 5S, and SMED, and digital systems such as SAP. Technical training on manufacturing processes, maintenance practices, and sustainability and ESG awareness to support improved performance, innovation, and responsible business conduct.	100%

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Workers	43	Training for workers focused on building strong shopfloor capabilities, safety awareness, and technical proficiency. Key areas included workplace organisation (5S), process-specific technical training, material handling practices such as FIFO, and quality improvement tools like Poka-Yoke. Safety-related programmes covered fire safety, use of personal protective equipment (PPE), first aid and emergency response preparedness. Additional sessions on preventive maintenance and environmental practices, including wastewater treatment processes, to strengthen operational reliability, safety culture, and environmental compliance.	100%

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

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

a. 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	NA	NA	NA	NA	NA
Settlement	NA	NA	NA	NA	NA
Compounding Fee	NA	NA	NA	NA	NA

b. Non-Monetary

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

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

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

Yes, the Company follows a zero-tolerance approach towards bribery and corruption, as formalised through its Anti-Money Laundering (AML) Policy and Employee Code of Conduct. These frameworks govern all interactions with employees, customers, suppliers, and other stakeholders, ensuring adherence to high standards of ethics and integrity. To reinforce these principles, employees undergo regular sensitisation and induction training on ethical conduct and compliance requirements. The Company has established reporting mechanisms to enable the identification and reporting of any suspected misconduct, supported by strict disciplinary actions in case of violations. The relevant policies are currently maintained internally as part of the Company's HR Manual.

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

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

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

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

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

Not Applicable.

The Company remains committed to the highest standards of ethical conduct and integrity. The Company has institutionalised a comprehensive Code of Conduct, which is communicated across all operational sites, supported by regular training and awareness programmes for employees and workers. During the reporting period, there were no instances of fines, penalties, or actions taken by regulators, law enforcement agencies, or judicial institutions related to corruption or conflicts of interest. Accordingly, no corrective actions were required.

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

	2025-26	2024-25
Number of days of accounts payables	9	5

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:

Concentration of Purchases

		2025-26	2024-25
a)	Purchases from trading houses as % of total purchases	0%	0%
b)	Number of trading houses where purchases are made from	0	0
c)	Purchases from top 10 trading houses as % of total purchases from trading houses	0%	0%

Concentration of Sales

		2025-26	2024-25
a)	Sales to dealers/distributors as % of total sales	0%	0%
b)	Number of dealers/distributors to whom sales are made	0	0
c)	Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors	0%	0%

Share of RPTs

		2025-26	2024-25
a)	Purchases (Purchases with related parties/Total Purchases)	0.03%*	0%*
b)	Sales (Sales to related parties/Total Sales)	0	0
c)	Loans & advances (Loans & advances given to related parties/ Total loans & advances)	0%	0%
d)	Investments (Investments in related parties/Total Investments made)	0%	0%

** The percentage quantum of purchases from related parties is rounded off as per the Company norms.*

Leadership indicators

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

The Company has initiated steps to strengthen its due diligence framework and plans to implement structured assessments to ensure adherence to responsible business practices across its value chain.

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. To ensure that the Company's interests are always prioritised, a Code of Conduct for Directors and Senior Management Personnel of the Company has been adopted. Conflict of interest can undermine the trust the Company has earned from its stakeholders and may damage the reputation it has built over the years. Such conflicts are not always direct and may arise through personal, financial, or professional relationships that could influence decision-making. The aforesaid Code therefore requires Directors and senior executives to disclose any actual or potential conflicts of interest, including personal interests in transactions that may conflict with the Company's objectives. Further, the Code is in accordance with Regulation 26(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, wherein Directors and senior management are required to disclose all material financial or commercial transactions where their personal interests may conflict with those of the Company. The Company obtains these declarations regularly to ensure continued compliance, transparency, and responsible governance practices. The said Code is hosted at:

https://kshinternational.com/investor-relations-documents/Code-of-Conduct-for-Board-and-Senior-Management.pdf

PRINCIPLE 2

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

Essential Indicators

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

	2025-26	2024-25	Details of improvements in environmental and social impacts
R&D	0	0	Investment in Rainwater harvesting & Solar Powered LED Street Lights: The Company has carried out rainwater harvesting to recharge the Pit to increase ground water levels. The Company has also installed 51 solar powered streetlights and 800 energy efficient LED powered factory lighting at Company's Supa Facility.
Capex	0.25%	0	

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

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

   The Company has procedures in place for sustainable sourcing through its Supplier Code of Ethics (SCOE). The SCOE extends ethical and sustainability expectations across the supply chain, ensuring adherence to responsible practices related to human rights, environmental sustainability, health and safety and legal compliance. Suppliers are expected to align with these standards, and the Company undertakes periodic assessments and engagement to promote responsible sourcing and continuous improvement across its value chain. More than 90% of raw materials (by value) are sourced from suppliers who comply with the Company's sustainability criteria, including adherence to environmental and social standards as outlined in the Supplier Code of Ethics (SCOE).

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

   (a) **Plastics (including packaging):** Plastic waste, including stretch wraps and packaging materials, is segregated at source and handed over to Maharashtra Pollution Control Board (MPCB)-authorised recyclers for responsible recycling and disposal, in compliance with applicable regulations.

   (b) **E-waste:** End-of-life electronic equipment is collected and disposed of through authorised e-waste recyclers, ensuring environmentally sound handling in accordance with applicable laws and regulatory requirements.

   (c) **Hazardous waste:** We are committed to minimising hazardous waste generation to improve operational practices & responsible waste management. Hazardous waste generated from operations is segregated, stored, and disposed of through MPCB-authorised agencies, in line with environmental regulations to ensure safe treatment and minimise associated risks.

   (d) **Other waste:** Non-hazardous waste such as Copper, wooden drums and pallets, MS scrap, paper, and cotton is managed through reuse and recycling practices. Wooden pallets and drums are reused for packaging, Copper scrap and MS scrap are collected, segregated and sent to authorised recyclers or approved scrap vendors for recycling and resource recovery. Residual waste is sent to authorised recyclers or disposal agencies, ensuring compliance and resource optimisation.

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. Our waste collection and management practices are aligned with the EPR plan submitted to the Maharashtra Pollution Control Board (MPCB). The Company ensures compliance through proper segregation, collection, and disposal of applicable waste streams in accordance with regulatory requirements through MPCB-authorised vendors.

Leadership indicators

1. Has the entity conducted Life Cycle Perspective/Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)?

The Company has begun LCA for its key products including Continuously Transposed Conductors (CTC). The assessment is in the initial stage, with scope and boundary under evaluation.

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
	NA	

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).

As of the reporting period, the Company has not utilised recycled or reused input materials in its production processes. However, the Company is actively evaluating opportunities to incorporate recycled inputs and adopt circular economy practices. Initiatives are underway to assess technical feasibility, supplier readiness, and quality considerations to enable the integration of recycled materials in the future while maintaining product performance and compliance standards.

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

Waste Type	2025-26			2024-25		
	Re-Used	Recycled	Safely disposed	Re-Used	Recycled	Safely disposed
Plastics (including packaging)	NA	NA	NA	NA	NA	NA
E-waste	NA	NA	NA	NA	NA	NA
Hazardous waste	NA	NA	NA	NA	NA	NA
Other waste	904.66	NA	NA	~ 634	NA	NA

Note: 2024-25 numbers have been rectified

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
Wooden Drums	60.81%
Wooden Pallets	98.90%

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	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B/A)	No. (C)	%(C/ A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent employees											
Male	172	172	100%	0	0%	-	-	0	0%	0	0%
Female	11	11	100%	0	0%	11	100%	-	-	0	0%
Total	**183**	**183**	**100%**	**0**	**0%**	**11**	**6.01%**	**0**	**0%**	**0**	**0%**
Other than Permanent employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**0**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent workers											
Male	43	43	100%	43	100%	0	0%	0	0%	0	0%
Female	0	0	0%	0	100%	0	0%	0	0%	0	0%
Total	**43**	**43**	**100%**	**43**	**100%**	**0**	**0%**	**0**	**0%**	**0**	**0%**
Other than Permanent workers											
Male	519	519	100%	519	100%	0	0	0	0%	0	0%
Female	8	8	100%	8	100%	8	100%	0	0%	0	0%
Total	**527**	**527**	**100%**	**527**	**100%**	**8**	**1.52%**	**0**	**0%**	**0**	**0%**

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

	2025-26	2024-25
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.05%	0.05%

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

Benefits	2025-26			2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a% of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI*	0%	80.87%	Y	1%	74%	Y
Others – please specify	-	-	-	-	-	-

** ESI coverage pertains to contractual workers, and its compliance is undertaken by the respective contractor.*

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 committed to promoting an inclusive and accessible workplace, as per the Rights of Persons with Disabilities Act, 2016. Necessary measures will be implemented to enhance accessibility and ensure compliance with applicable regulations.

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.

The Company has established an Equal Opportunity Policy along with a Non-Discrimination and Anti-Harassment Policy to promote a fair, inclusive, and respectful workplace. These policies prohibit discrimination on the basis of gender, disability, or any other protected characteristic and ensure equal access to employment opportunities. The Company is committed to strengthening its inclusivity framework and will continue to align its policies with the requirements of the Rights of Persons with Disabilities Act, 2016, if necessary.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA	NA	NA	NA
Female	NA	NA	NA	NA
Total	**NA**	**NA**	**NA**	**NA**

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	Yes

Brief on Employee Grievance Redressal Policy

The Employee Grievance Redressal Policy of the Company provides a structured mechanism for employees to address work related concerns promptly and fairly. It covers grievances arising from workplace issues but excludes matters related to employment terms, such as dismissal or disciplinary measures. The policy emphasizes early resolution through reporting to the immediate manager, escalating to HR if unresolved, and finally, approaching the Grievance Redressal Committee for formal grievances. The Grievance Redressal Committee, led by the CEO and comprising a diverse, cross-functional team, aims to resolve issues within 30-60 working days, depending on complexity. Employees can submit grievances in writing via email. The policy mandates thorough investigation, fairness, confidentiality, and proper documentation, including a grievance register. Decisions are communicated within 10 days of assessment, and employees may appeal decisions if dissatisfied. This policy reflects KSH's commitment to fostering a respectful and harmonious workplace on platforms.

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

Category	2025-26			2024-25		
	Total employees / workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Permanent Employees						
Total	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Permanent Workers						
Total	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

8. Details of training given to employees and workers:

Category	2025-26					2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	172	172	100%	172	100%	122	122	100%	122	100%
Female	11	11	100%	11	100%	10	10	100%	10	100%
Total	**183**	**183**	**100%**	**183**	**100%**	**132**	**132**	**100%**	**132**	**100%**
Workers										
Male	519	519	100%	519	100%	352	352	100%	352	100%
Female	8	8	100%	8	100%	3	3	100%	3	100%
Total	**527**	**527**	**100%**	**527**	**100%**	**355**	**355**	**100%**	**355**	**100%**

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

Category	2025-26			2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	172	172	100%	122	122	100%
Female	11	11	100%	10	10	100%
Total	**183**	**183**	**100%**	**132**	**132**	**100%**
Workers						
Male	519	519	100%	352	352	100%
Female	8	8	100%	3	3	100%
Total	**527**	**527**	**100%**	**355**	**355**	**100%**

10. Health and safety management system:

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

Yes. The Company has implemented a robust Occupational Health and Safety Management System (OHSMS) to ensure the health, safety, and well-being of all employees and workers. The system is aligned with internationally recognised standards, including ISO 45001.2018, with two out of three operational facilities certified under this standard.

The OHSMS covers key aspects such as:

(i) Identification and mitigation of workplace hazards,

(ii) Regular safety training and awareness programmes,

(iii) Emergency preparedness and response,

(iv) Periodic health check-ups and monitoring, and

(v) Compliance with applicable legal and regulatory requirements.

The system applies to employees, contractors, and all personnel working within Company premises, reinforcing KSH's commitment to a safe and healthy workplace.

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

The Company follows a structured approach to identify work-related hazards and assess risks for both routine and non-routine activities. Key processes include:

(i) Maintenance and regular review of the HIRA (Hazard Identification and Risk Assessment) register,

(ii) Monthly safety meetings to identify and address risks,

(iii) Incident reporting and investigation mechanisms,

(iv) Periodic safety training and awareness programmes, and

(v) GEMBA walks to monitor shopfloor conditions.

These processes enable proactive identification, evaluation, and mitigation of risks across operations.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks.

Yes, the Company has established mechanisms that allow workers to report work-related hazards through structured channels such as incident reporting systems, safety meetings, and direct communication with supervisors. Employees are empowered to remove themselves from unsafe conditions without fear of retaliation. These practices promote a culture of safety, transparency, and proactive risk management.

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

Yes, The Company provides access to non-occupational medical and healthcare services to its employees and workers. In addition to its Occupational Health and Safety Management System (OHSMS), which focuses on workplace health and safety, the Company supports overall employee well-being through periodic health check-ups, access to medical assistance, and healthcare support facilities. These initiatives ensure that employees receive both occupational and general medical care, contributing to a healthy and productive workforce.

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

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

**Including in the contract workforce*

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

The Company prioritises the health and safety of its employees and workers through a comprehensive set of measures and controls. Regular safety meetings are conducted to review performance, corrective actions, and safety-related concerns. All rotating machinery parts are equipped with protective guards, and Material Safety Data Sheets (MSDS) are displayed near chemical storage areas to ensure safe handling. Appropriate Personal Protective Equipment (PPE) is provided to all relevant personnel to minimise exposure to workplace hazards.

The Company has established a robust fire safety infrastructure, including a fire hydrant system, strategically placed fire extinguishers, smoke detectors, and fire alarm systems. Firefighting training is provided to employees, supported by a dedicated emergency response team, and annual mock drills are conducted to enhance preparedness. To promote a strong safety culture, KSH celebrates Safety Week and has set up a dedicated safety training room on the shop floor. Additionally, interlock sensors are installed on high-speed equipment to prevent accidents. These initiatives reflect the Company's commitment to a safe, healthy, and sustainable workplace.

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

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

14. Assessments for the year:

Working Conditions

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)

100%

Health & Safety Practices

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.

No significant risks or concerns were identified during the reporting period. The Company maintains a Hazard Identification and Risk Assessment (HIRA) register to systematically document activities and associated risks. Where required, corrective actions are implemented, including revision of safety protocols, strengthening of safety infrastructure, and targeted training for employees and workers. Regular safety audits as per the internal audit plan, along with detailed incident investigations, ensure timely resolution of issues and continuous improvement in workplace safety.

Leadership indicators

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

	Response
Employees	The Company is in the process of implementing a structured life insurance and compensatory benefits framework for employees and workers. The Company is evaluating appropriate coverage and plans to roll out the same in the near future.
Workers	

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

The Company has implemented systems and controls to ensure that statutory dues are duly deducted and deposited by its value chain partners. The Company utilises a dedicated compliance management software (Team Lease) to track and document statutory payments, including timelines and any delays. Regular monitoring and reconciliation of statutory dues are carried out to ensure adherence to applicable legal requirements. During 2025–26, no delays in statutory payments were observed, demonstrating effective compliance and oversight.

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

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

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment?

Currently, the Company does not have formal transition assistance programs for employees at the time of retirement or termination. However, the Company ensures compliance with all statutory requirements related to separation benefits and is committed to evaluating such programs in the future to support continued employability and career transition.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	The Company has initiated steps to strengthen its due diligence framework and plans to implement structured assessments to ensure adherence to responsible business practices across its value chain. However, during the reporting period there was no formal assessment conducted.
Working conditions	

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

No significant concerns were identified regarding health and safety practices of value chain partners. The Company conducts supplier audits in line with its Quality Management System procedures. In case of any observations, suppliers are required to submit corrective action plans, which are monitored for closure to ensure compliance with safety and regulatory requirements.

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.**

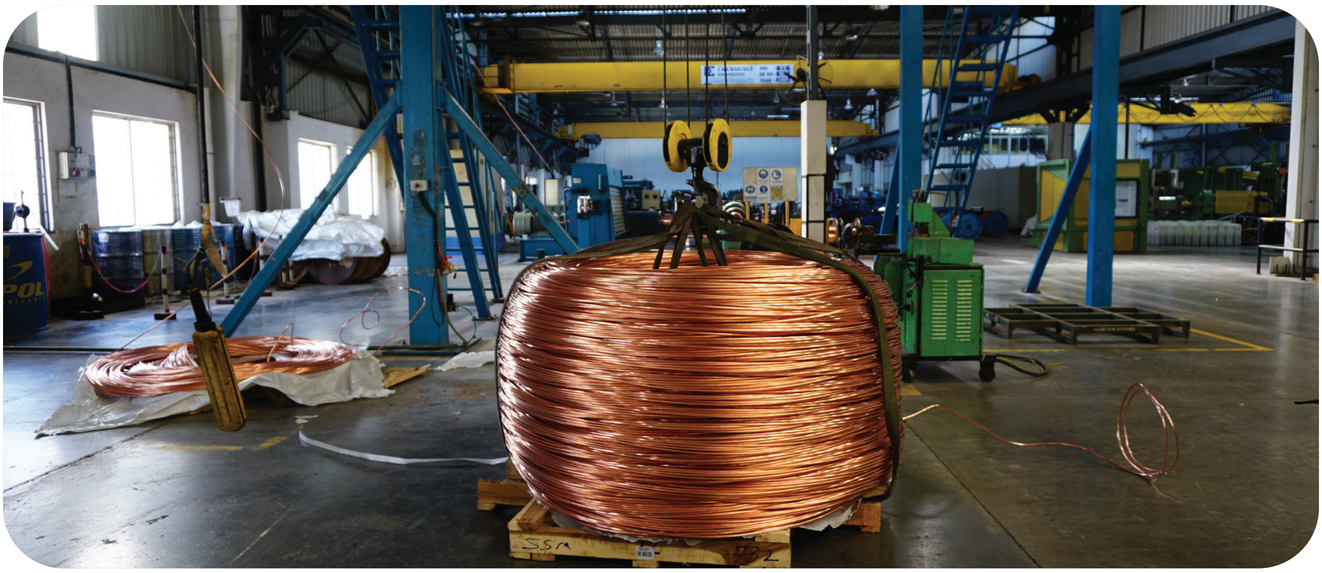
The Company identifies its key stakeholder groups through a structured process that considers the level of influence, dependence, and impact each group has on the Company's business operations and sustainability performance. The process involves: (i) mapping stakeholders across internal (employees, board members) and external categories (shareholders, customers, suppliers, communities, government authorities, consultants, auditors, and banks etc.); (ii) assessing the nature of their relationship with the Company, including financial, operational, regulatory, and social dimensions; and (iii) prioritising stakeholders based on the significance of their expectations, material concerns, and the Company's ability to influence or respond to them. This systematic approach ensures that engagement efforts are inclusive, transparent, and aligned with both business objectives and responsible business practices.

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

The Company values stakeholder feedback as an invaluable source of insights. We actively encourage stakeholders to provide feedback, suggestions, and concerns related to our ESG performance and initiatives. We maintain an open and responsive dialogue, promptly addressing any issues raised and providing transparent and accurate information. We also employ various channels to facilitate open and transparent communication with our stakeholders. These channels include regular meetings, forums, surveys, dedicated helplines, social media platforms, and our corporate website.

Stakeholder Group	Identified as Vulnerable & Marginalised (Yes/No)	Channels of Communication	Frequency of Engagement	Purpose and Scope of Engagement (including key topics/concerns raised during such engagement)
Shareholders	No	Annual General Meeting, Annual Report, Stock Exchange Intimations, Quarterly earnings Call, Periodic investor calls/ meetings/ conferences	Annual, Quarterly, Event-based	Business Scenario updates, financial performance and business updates, periodic review PF compliance
Employees	No	E-mail, Satisfaction surveys, employee engagement activities, communication meets, notice boards, Training/Awareness programmes	Periodic / Ongoing	Sharing company updates, addressing employee concerns, ensuring engagement and satisfaction

Stakeholder Group	Identified as Vulnerable & Marginalised (Yes/No)	Channels of Communication	Frequency of Engagement	Purpose and Scope of Engagement (including key topics/concerns raised during such engagement)
Communities	No	Community meetings	Periodic	Understanding community needs, CSR programme discussions, addressing local concerns
Government Authorities	No	E-mail, MPCB, DISH, Labour Office portals, official correspondence	As required	Compliance with statutory requirements, approvals, and regulatory submissions
Board Members	No	Board meetings, E-mail	Quarterly / As scheduled	Strategic decision-making, policy guidance, review of performance and risks
Customers	No	E-mail, Customer audits, review meetings, visits, customer satisfaction index forms, technical data sheets	Periodic	Product quality, compliance, sustainability requirements, customer feedback
Suppliers	No	E-mail, Purchase orders, rate contracts, audits	Regular	Pricing, quality, delivery, responsible sourcing, compliance with policies
Consultants	No	E-mail, Communication meetings	As required	Advisory support, project reviews, technical and compliance matters
Auditors	No	E-mail, Audit feedback sessions and closure meetings	Annual / As per audit cycle	Assurance, compliance checks, corrective action follow-up
Banks	No	E-mail, Meetings, audits, visits	Periodic	Financial performance, compliance, funding arrangements, reporting obligations



Leadership indicators

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

   The Company has established structured processes for consultation between stakeholders and the Board on economic, environmental, and social topics. Engagement with stakeholders is carried out through multiple channels such as employee satisfaction surveys, customer audits and reviews, supplier assessments, community meetings, and regulatory interactions. Feedback and concerns arising from these consultations are systematically documented and reviewed by the senior management team. Key issues, risks, and opportunities identified are then escalated to the Board through periodic presentations, management reports, and formal Board meetings. Where consultation is delegated to specific committees (such as Stakeholders Relationship Committee), the outcomes and recommendations are formally reported to the Board for further review and decision-making. This ensures that stakeholder perspectives are integrated into the Company's strategy, policies, and sustainability initiatives.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics. If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

   Yes, stakeholder consultation is actively used by The Company to support the identification and management of material environmental and social topics. Feedback gathered from employees, customers, suppliers, regulators, and communities is integrated into decision-making processes, policies, and operational practices. Inputs from customer audits and review meetings on product quality and sustainability requirements have led to the strengthening of quality control processes and the adoption of environmentally responsible materials. Community interactions have guided the Company's CSR focus areas, particularly in education, health, and environmental initiatives. The Company encourages employee participation in continuous improvement through awareness programmes, opportunities to share suggestions, and involvement in the implementation of relevant initiatives. Feedback from employees through various activities has resulted in enhanced workplace safety programmes and employee engagement activities. Supplier consultations have further reinforced responsible sourcing practices, including alignment with environmental compliance and labour standards. These examples demonstrate how stakeholder engagement directly informs the Company's policies and actions, ensuring responsiveness to stakeholder concerns and alignment with sustainable business practices.

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

   The Company's growth journey is guided by a commitment to inclusiveness, collaboration, and shared progress across its workforce and stakeholder groups.

   35 trainees under (National Apprenticeship Promotion Scheme) NAPS and (National Apprenticeship Training Scheme) NATS programme are undergoing industrial training at KSH, receiving hands-on industry exposure and skill development opportunities to enhance their future employability.

   Our CSR programmes strive to address vulnerable and marginalised communities, ensuring our contributions meaningfully support those most in need.

   59.66% of our overall workforce, and 23.11% of our employees are from rural and semi-urban areas.

PRINCIPLE 5

Businesses should respect and promote human rights

Essential Indicators

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

Category	2025-26			2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/ A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	183	183	100%	132	132	100%
Other than Permanent	0	0	0%	0	0	0%
Total Employees	**183**	**183**	**100%**	**132**	**132**	**100%**
Workers						
Permanent	43	43	100%	30	30	100%
Other than Permanent	527	527	100%	325	325	100%
Total Workers	**570**	**570**	**100%**	**355**	**355**	**100%**

Note: Trainings are provided on human rights issues, policies, escalation matrix, code of conduct, safety at workplace in Induction i.e. at the time of joining.

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

Category	2025-26					2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Total	**183**	**0**	**0%**	**183**	**100%**	**132**	**0**	**0%**	**132**	**100%**
Male	172	0	0%	172	100%	122	0	0%	122	100%
Female	11	0	0%	11	100%	10	0	0%	10	100%
Other than Permanent										
Total	**0**	**0**	**0%**	**0**	**0%**	**0**	**0**	**0%**	**0**	**0%**
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%

Category	2025-26					2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Workers										
Permanent										
Total	**43**	**0**	**0%**	**43**	**100%**	**30**	**0**	**0%**	**30**	**100%**
Male	43	0	0%	43	100%	30	0	0%	30	100%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than Permanent										
Total	**527**	**409**	**77.61%**	**118**	**22.39%**	**325**	**267**	**82.15%**	**58**	**17.84%**
Male	519	407	78.42%	112	21.57%	322	265	82.29%	57	17.70%
Female	8	2	25%	6	75%	3	2	66.67%	1	33.33%

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)#	6	₹ 35,54,587	2	₹ 26,75,000
Key Managerial Personnel	4	₹ 1,62,67,666	0	–
Employees other than BoD and KMP	169	₹ 5,61,705	13	₹ 3,48,380
Workers*	43	₹ 4,80,627	0	–

** It excludes contractual workers*

#Salaries paid to Whole-time Directors and Sitting Fees paid to Non-executive Directors considered for computation of median remuneration.

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

	2025-26	2024-25
Gross wages paid to females as % of total wages	0.99%	–

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

Yes, The Company has designated an authority responsible for overseeing and addressing human rights impacts or concerns arising from or linked to its operations. The Company ensures accountability by allocating appropriate resources and clearly defining roles and responsibilities in alignment with its Human Rights Policy.

The designated authority is responsible for monitoring compliance, addressing grievances, and ensuring timely corrective actions. The Company remains committed to upholding human rights across its operations and value chain and continues to strengthen its systems to identify, prevent, and mitigate potential human rights risks.

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

The Company has established comprehensive internal mechanisms to address grievances related to human rights, in line with its Employee Grievance Redressal Policy and Human Rights Policy. Employees are encouraged to report concerns to their immediate supervisors, with escalation to the Human Resources Department or the Grievance Redressal Committee if required.

The Grievance Redressal Committee, comprising cross-functional and gender-diverse members, evaluates complaints in a fair, transparent, and impartial manner. Grievances are addressed within defined timelines, typically within 30–60 working days.

Confidentiality, neutrality, and non-retaliation are ensured throughout the process. Grievances can be submitted through multiple channels, including email and written communication. Outcomes, along with corrective and preventive actions, are communicated to the concerned individuals.

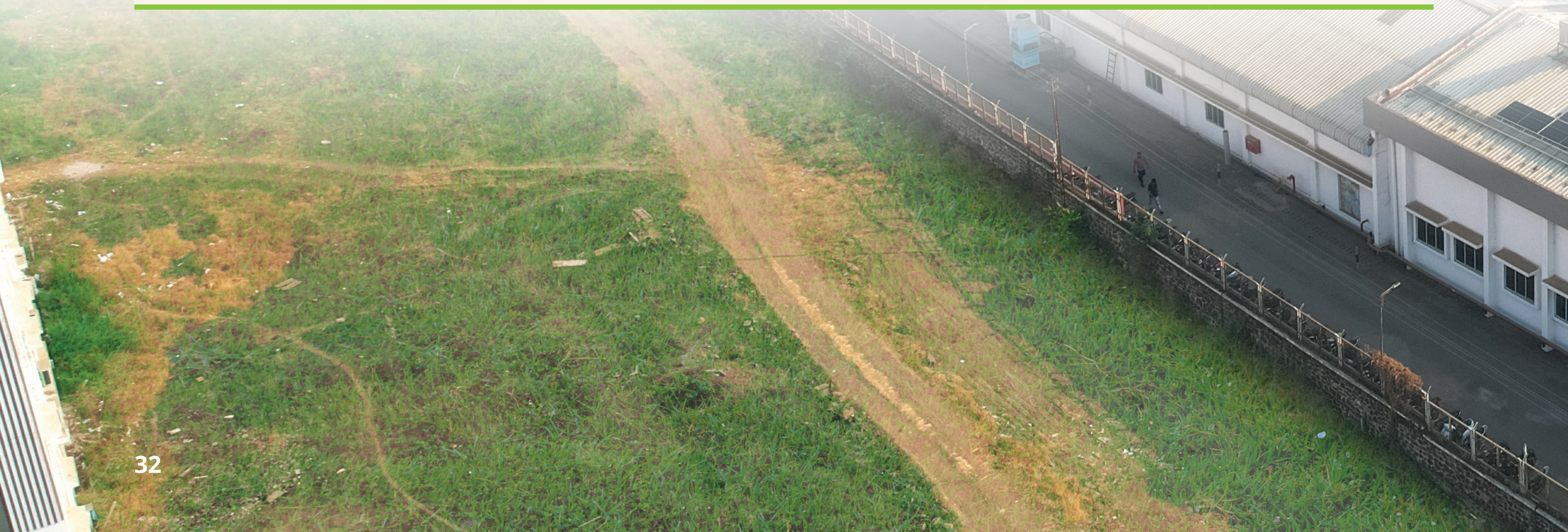
The Company also monitors grievance trends and periodically reviews its processes to drive continuous improvement in managing human rights-related concerns.

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

	2025-26			2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

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



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

The Company has established robust mechanisms to prevent adverse consequences for complainants in cases of discrimination and harassment. The Company's Non-Discrimination/Anti-Harassment Policy and POSH Policy explicitly prohibits any form of retaliation against individuals who report concerns in good faith or participate in investigations.

All complaints are handled in a timely, impartial, and confidential manner, ensuring protection of the complainant's identity and adherence to principles of natural justice. Employees can report concerns through multiple channels, including supervisors, the Human Resources Department, or designated committee members.

Any act of retaliation is treated as a serious violation and may result in disciplinary action, including warning, suspension, or termination. These measures reinforce the Company's commitment to a safe, inclusive, and respectful workplace.

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

Yes. The Company integrates human rights requirements into its business agreements and contracts. In line with its Human Rights Policy and Supplier Code of Ethics (SCOE), contractors, suppliers, and business partners are required to adhere to standards prohibiting child labour, forced labour, discrimination, and other human rights violations.

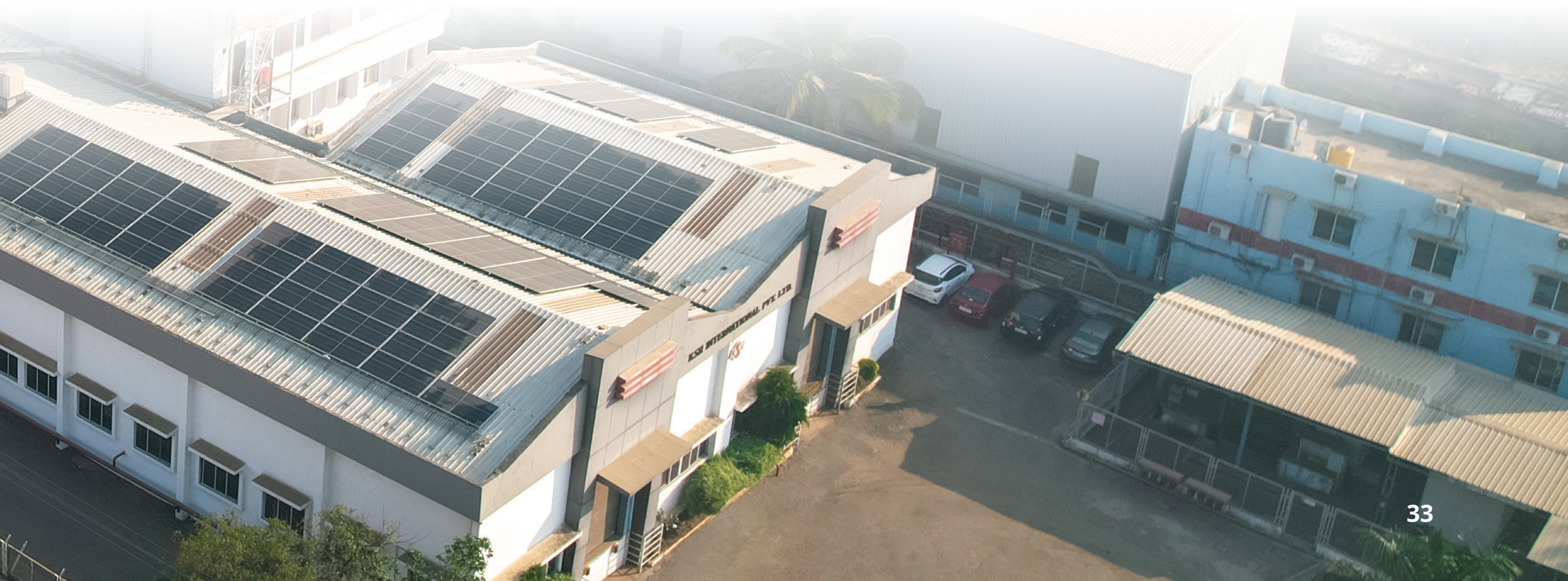
These requirements are embedded in contractual provisions and supported through periodic reviews and supplier evaluations. The Company remains committed to promoting and upholding human rights across its operations and value chain.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/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.

The Company has not identified any material human rights risks or concerns through its assessments of contractual arrangements and business agreements. The Company continues to monitor compliance through periodic audits, supplier evaluations, and ongoing stakeholder engagement. It remains committed to taking timely and appropriate corrective actions should any human rights-related issues arise, ensuring continued adherence to ethical and responsible business practices.



Leadership indicators

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

During the reporting period, no material human rights grievances or complaints were identified that required modification of existing business processes. However, The Company continues to strengthen its internal frameworks through periodic reviews. As part of its continuous improvement approach, the Company has enhanced awareness and training programmes and improved the accessibility of grievance redressal mechanisms to enable early identification and resolution of potential concerns.

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

The Company conducts human rights due diligence through structured internal mechanisms embedded within its operations. The Company has established a Grievance Redressal Policy that enables employees and workers to report concerns related to workplace practices and human rights.

An annual Employee Satisfaction Survey (ESS) is conducted to assess employee well-being and identify improvement areas. Welfare Committees across locations oversee employee welfare initiatives, while suggestion boxes provide an additional confidential channel for feedback and grievance submission.

These mechanisms support continuous monitoring, early identification, and effective mitigation of human rights-related risks across the Company's operations.

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 Company is committed to promoting an inclusive and accessible workplace, as per the Rights of Persons with Disabilities Act, 2016. Necessary measures will be implemented to enhance accessibility and ensure compliance with applicable regulations.

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	The Company has initiated steps to strengthen its due diligence framework and plans to implement structured assessments to ensure adherence to responsible business practices across its value chain.
Discrimination at workplace	
Child labour	
Forced labour/involuntary labour	
Wages	

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

The Company continues to monitor adherence through regular supplier evaluations, audits, and ongoing engagement. The Company remains committed to taking timely and appropriate corrective actions in case any issues are identified, ensuring responsible, ethical, and compliant practices across its value chain.

PRINCIPLE 6

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

Essential Indicators

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

	Unit	2025-26	2024-25
From renewable sources			
Total electricity consumption (A)	GJ	3,927.20	4,234.46
Total fuel consumption (B)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
Total energy consumed from renewable sources (A+B+C)	**GJ**	**3,927.20**	**4,234.46**
From non-renewable sources			
Total electricity consumption (D)	GJ	94,612.86	68,697.35
Total fuel consumption (E)	GJ	11,986.63	7,867.78
Energy consumption through other sources (F)	GJ	0	0
Total energy consumption from non-renewable sources (D+E+F)	**GJ**	**1,06,599.50**	**76,565.13**
Total energy consumed (A+B+C+D+E+F)	**GJ**	**1,10,526.70**	**80,799.59**
Energy intensity per rupee of turnover (Total energy consumed/ revenue from operations) in of turnover	GJ/ revenue (INR)	0.0000036	0.0000042
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/revenue (PPP)	0.0000724	0.0000849
Energy intensity in terms of physical output	GJ/unit production	3.77	3.46

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

For PPP (Purchasing Power Parity) calculations, the Rupee rate of 20.34 from the International Monetary Fund (IMF) is considered.

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

No, the Company does not have any sites/facilities that are identified as designated consumers under the PAT scheme

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

Parameter	Unit	2025-26	2024-25
Water withdrawal by source			
(i) Surface water	KL	0	0
(ii) Groundwater	KL	0	0
(iii) Third party water	KL	31,655.00	19,334.30
(iv) Seawater / desalinated water	KL	0	0
(v) Others	KL	0	0
Total volume of water withdrawal (i + ii + iii + iv + v)	**KL**	**31,655.00**	**19,334.30**
Total volume of water consumption	**KL**	**31,655.00**	**19,334.30**
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	KL/revenue INR	0.0000010	0.0000010
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	KL/revenue (PPP)	0.0000207	0.0000203
Water intensity in terms of physical output (Total water consumption/physical unit)	KL/MT	1.08	0.83

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

For PPP (Purchasing Power Parity) calculations, the Rupee rate of 20.34 from the International Monetary Fund (IMF) is considered. One of our offices is in a rented facility, and the water management is done by the landlord.

4. Provide the following details related to water discharged:

Parameter	Unit	2025-26	2024-25
Water discharge by destination and level of treatment			
(i) To Surface water	KL	-	-
- No treatment	KL	-	-
- With treatment – please specify level of treatment	KL	-	-
(ii) To Groundwater	KL	-	-
- No treatment	KL	-	-
- With treatment – please specify level of treatment	KL	-	-
(iii) To Seawater	KL	-	-
- No treatment	KL	-	-
- With treatment – please specify level of treatment	KL	-	-
(iv) Sent to third-parties	KL	-	-
- No treatment	KL	-	-
- With treatment – please specify level of treatment	KL	-	-
(v) Others	KL	-	-
- No treatment	KL	-	-
- With treatment – please specify level of treatment	KL	-	-
Total water discharged (in kilolitres)	KL	-	-

Note: We are establishing practices to measure 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. No

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

During the reporting period, we have initiated implementation of Zero Liquid Discharge mechanism at our new facility.

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

	Please specify unit	2025-26	2024-25*
Nox	Ton	10.32	13.97
Sox	Ton	0.23	19.07
Particulate matter (PM)	Ton	0.46	52.06
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-

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

The unit for 2024-25's data is µg/ m^3.

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

Parameter	Unit	2025-26	2024-25
Total scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	tCO_2e	957.39	553.52
Total scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	tCO_2e	18,659.76	13,873.05
Total scope 1 and scope 2 emission intensity per rupee of turnover (Total scope 1 and scope 2 GHG emissions / Revenue from operations)	tCO_2e/ per rupee of turnover	0.0000006	0.0000007
Total scope 1 and scope 2emission intensity per rupee of turnover adjusted for purchasing power parity (PPP) (Total scope 1 and scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO_2e/ PPP(INR)	0.0000128	0.0000152
Total scope 1 and scope 2 emission intensity in terms of physical output	tCO_2e/MT	0.67	0.62

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

Scope 1 emissions have been calculated using emission factors from the 2024 DEFRA UK Government GHG Conversion Factors (Version 1.1)

For Scope 2, we have considered 'CO_2 Baseline Database for the Indian Power Sector - Version 21.0' by Central Electricity Authority, Government of India

For PPP (Purchasing Power Parity) calculations, the Rupee rate of 20.34 from the International Monetary Fund (IMF) is considered.

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

Unit 1, 2 and 3:

In the current financial year, The Company does not have any specific standalone projects dedicated to reducing greenhouse gas (GHG) emissions. However, the Company is undertaking operational efficiency initiatives such as energy optimisation and process improvements, which contribute indirectly to emission reduction. KSH remains committed to identifying and implementing structured GHG reduction projects, including renewable energy adoption and energy-efficient technologies, in line with its sustainability objectives.

Unit 4:

Yes. The Company has undertaken a project to reduce greenhouse gas (GHG) emissions through the implementation of a solar power system with a capacity of 3.2 MW. The project is currently under installation and is expected to be commissioned by May 2026. Once operational, it will contribute to reducing reliance on conventional energy sources and lowering the Company's carbon footprint.

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

Parameter	Unit	2025-26	2024-25
Total waste generated (in metric tonnes)			
Plastic waste (A)	MT	12.34	5.78
E-waste (B)	MT	0.66	0.30
Bio-medical waste (C)	MT	NA	NA
Construction and demolition waste (D)	MT	NA	NA
Battery waste (E)	MT	0.10	0.40
Radioactive waste (F)	MT	NA	NA
Other Hazardous waste. Please specify, if any. (G) Enamal, Thiner and Coolant	MT	91.03	54.55
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) Paper waste, Copper waste, MS scrap, wooden scrap, Garbage, Wooden pallets and drums etc.	MT	3,490.36	3,109.69
Total (A+B+C+D+E+F+G+H)	**MT**	**3,594.49**	**3,170.72**
Waste intensity per rupee of turnover (tonne/₹ turnover)	MT/ revenue (INR)	0.0000001	0.0000002
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (tonne/US$ turnover)	MT/ revenue (PPP)	0.0000024	0.0000034
Waste intensity in terms of physical output (tonne/unit production)	MT/MT	0.12	0.14

For PPP (Purchasing Power Parity) calculations, the Rupee rate of 20.34 from the International Monetary Fund (IMF) is considered.

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

	2025-26	2024-25
Category of waste		
(i) Recycled	-	-
(ii) Re-used	904.66	-
(iii) Other recovery operations	-	-
Total	**904.66**	**-**

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

	2025-26	2024-25
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	91.03	-
(iii) Other disposal operations	2,598.70	-
Total	**2,689.73**	**-**

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

Note: Handed over to Maharashtra Pollution Control Board (MPCB)-authorised agencies for responsible recycling and disposal.

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

The Company follows structured waste management practices focused on reduction, reuse, recycling, and safe disposal. Waste generated from operations is segregated at source into hazardous and non-hazardous categories and managed in compliance with applicable environmental regulations. Recyclable materials such as scrap metal and packaging waste are reused internally or sent to authorised recyclers.

The Company promotes circularity through initiatives such as achieving 100% reuse of wooden drums collected from local customers, significantly reducing waste generation. Additionally, waste plastic straps generated from copper coil packaging are reused for palletisation, further optimising material utilisation.

To minimise the use of hazardous and toxic chemicals, KSH continuously evaluates safer alternatives, optimises process parameters, and ensures controlled handling and storage of chemicals. All enameling lines are equipped with catalytic converters to treat exhaust emissions and reduce harmful substances. Hazardous waste, where generated, is disposed of through authorised agencies, and employees are trained in safe handling practices supported by Material Safety Data Sheets (MSDS).

The Company remains committed to strengthening its waste minimisation and sustainable resource management practices through continuous improvement and adoption of circular economy principles.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/clearances are required, please specify details in the following format:

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.
	NA	NA	NA

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

S. no.	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
	NA	NA	NA	NA	NA	NA

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

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
	NA	NA	NA	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

(ii) Nature of operations

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

Parameter	Unit	2025-26	2024-25
Water withdrawal by source			
(i) Surface water	KL	0	0
(ii) Groundwater	KL	0	0
(iii) Third party water	KL	0	0
(iv) Seawater / desalinated water	KL	0	0
(v) Others	KL	0	0
Total volume of water withdrawal (i + ii + iii + iv + v)	KL	0	0
Total volume of water consumption	KL	0	0
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	KL/revenue INR	0	0

Parameter	Unit	2025-26	2024-25
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	KL/revenue (PPP)	0	0
Water intensity in terms of physical output (Total water consumption / physical unit)	KL/MT	0	0
Water discharge by destination and level of treatment (in kilolitres)			
(i) To Surface water	KL	0	0
- No treatment	KL	0	0
- With treatment – please specify level of treatment	KL	0	0
(ii) To Groundwater	KL	0	0
- No treatment	KL	0	0
- With treatment – please specify level of treatment	KL	0	0
(iii) To Seawater	KL	0	0
- No treatment	KL	0	0
- With treatment – please specify level of treatment	KL	0	0
(iv) Sent to third-parties	KL	0	0
- No treatment	KL	0	0
- With treatment – please specify level of treatment	KL	0	0
(v) Others	KL	0	0
- No treatment	KL	0	0
- With treatment – please specify level of treatment	KL	0	0
Total water discharged (in kilolitres)	**KL**	**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 - No

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

Parameter	Unit	2025-26	2024-25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, if available)	Metric tonnes of CO_2 equivalent	NA	NA
Total Scope 3 emissions per rupee of turnover		NA	NA
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO_2 equivalent / Million INR MVA	NA	NA

We have established processes to capture data for priority categories under Scope 3, such as, purchased goods and services, upstream transportation, downstream transportation, business travel, etc. and which will be disclosed in upcoming years.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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

NA

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

S. no.	Initiative Undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome the initiative of
	NA	NA	NA

We are actively exploring opportunities to reduce emissions & waste management.

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

Yes, The Company has established a Business Continuity and Disaster Management framework to ensure resilience and continuity of operations during unforeseen events and instances. The plan includes risk identification, emergency response procedures, backup systems for critical data, and defined roles and responsibilities for the identified key personnel. Preventive measures such as fire safety systems, periodic maintenance, and mock drills are conducted at regular intervals. The Company also maintains IT security measures, including data backup and recovery protocols, to safeguard information assets. The framework is periodically reviewed and updated to address evolving risks and ensure minimal disruption to business operations.

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

No significant adverse environmental impacts have been identified from the Company's value chain during the reporting period. The Company continues to promote responsible practices through its Supplier Code of Ethics and periodic supplier evaluations. The Company remains committed to monitoring environmental aspects and will take appropriate mitigation or corrective actions if any concerns are identified in the future.

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

The Company has initiated steps to strengthen its due diligence framework and plans to implement structured assessments to ensure adherence to responsible business practices across its value chain. However, during the reporting period there was no formal assessment conducted.

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

a. By the listed entity - Nil

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

PRINCIPLE 7

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

Essential Indicators

1.

a. **Number of affiliations with trade and industry chambers/ associations.** - 6

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers / associations (State/National)
1	Federation of Indian Export Organisations	National
2	Bombay Chamber Of Commerce And Industry	National
3	Mahratta Chamber Of Commerce, Industries And Agriculture (MCCIA)	State
4	Indian Electrical And Electronic Manufacturer Association	National
5	Automotive Component Manufacturers Association of India	National
6	Engineering Export Promotion Council of India (EEPC)	National

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

Leadership Indicators

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

Sr. no.	Public Policy advocated	Method resorted for such advocacy	Whether information available in public domain (Yes/No)	Frequency of review of Board (Annually/Half Yearly/ Quarterly/Others-Please Specify)	Web Link- if available
The Company actively participates in various industry and trade associations, as outlined in Principle 7, Essential Indicator 1(b). Through these platforms, it shares its perspectives and insights on key industry matters, contributing to collective representations that support informed public policy formulation. However, the Company does not engage in direct public or regulatory policy advocacy with the government.					

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
The Company's projects do not require any Social Impact Assessments under the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (as per the SEBI BRSR guidance note) in the reporting year.					

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.	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)
The Company does not have any ongoing Rehabilitation and Resettlement (R&R) during the reporting period.						

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

The Company has established mechanisms to receive and address grievances from local communities and external stakeholders. Community members can raise concerns through multiple channels, including direct interaction with site management, contact details displayed at plant locations, and email communication.

Grievances, if any, are reviewed by the Welfare Committee and senior management, ensuring timely, transparent, and fair resolution. All concerns are documented and tracked until closure. No significant community grievances were reported during the reporting period. The Company remains committed to maintaining open communication and fostering positive relationships with surrounding communities as part of its responsible business practices.

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

	2025-26	2024-25
Directly sourced from MSMEs/ small producers	1.22%	10.68%
Directly from within India	67.63%	89.32%

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:

2025-26		2024-25
21.09%	Rural	-
38.57%	Semi-urban	-
0%	Urban	-
40.34%	Metropolitan	-
100%	Total	-

During the year the Company has carried out re-classification of workforce in Rural, Semi-urban, Urban and Metropolitan categories, based on the location of Units and Corporate Office. As the BRSR is adopted in FY 2025-26, information w.r.t. FY 2024-25 is disclosed as Nil.

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (reference: Q1 of essential indicators above).

Details of negative social impact defined	Corrective action taken
No mitigation measures were required, as the Company was not required to conduct any Social Impact Assessments during the reporting year (as per Question 1 of the Essential Indicators above).	

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

The Company currently does not undertake CSR projects in any of the aspirational districts. CSR projects are focused on the communities based in the areas around its operations and boarder areas.

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

No, The Company does not currently have a formal preferential procurement policy to give preference to suppliers comprising marginalized or vulnerable groups. However, the Company remains committed to fair and inclusive procurement practices and will evaluate the development of such initiatives in the future.

b. **From which marginalised / vulnerable groups do you procure? –** NA

c. **What percentage of total procurement (by value) does it constitute? –** 0%

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. – NA

Sr. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/No)	Amount spent (In H)
The Company does not own, nor has it acquired, any intellectual properties based on traditional knowledge. Hence, it has not derived or shared any such benefits in the current financial year.				

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

Name of Authority	Brief of Case	Corrective Action Taken
There were no disputes regarding the usage of traditional knowledge, and no corrective actions were necessary.		

6. Details of beneficiaries of CSR projects:

S. No.	CSR project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalised groups
1	Poona Women's Council - Academic aid to 550 Poona Women's Council English Medium School [Zilha Parishad recognised SSC Board School]	550	100%
2	Poona Women's Council – Mid Day Meal Program at Poona Women's Council English Medium School, Pune	550	
3	Poona Women's Council – Manovikas School for differently abled	31	
4	Mahila Seva Mandal - Infrastructure upgradation of Specialised Adoption Institution, Kusumbai Motichand Mahila Seva Gram, Pune	100	
5	Mahila Seva Mandal – Financial aid to 55 girl students from Medhavi Girls Hostel, Pune	55	
6	The Akshay Patra Foundation - Mid Day Meal Program	332	
7	Avartan Dance Foundation - Dance for Parkinson's Disease	50	
8	Indian Red Cross Society - Home for Senior Citizen	Upon completion of Project, it will benefit 120 senior citizens.	
9	Prashanti Cancer Center - Nutritional support to Cancer Patients	28	
10	Khed Taluka Shikshan Prasarak Mandal - KTSP Mandal Institute of Technology, Management & Research towards Laboratory Equipments for Engineering Mechanics & basic Electrical Electronic Engineering Laboratory.	220	
11	Late. Gulabrao Gore Pratishthan – Dnyanvardhini Vidyalay, Chakan - Fabricated Roof Material for Assembly and Multipurpose Hall on the Second Floor of the School Building	2485	
12	Nilesh Lanke Pratishthan - Procurement of Yaglaser Model 307 Machine with accessories for treatment of PCO after cataract surgery in Supa and surrounding rural region.	1550	
13	Contribution to PM Cares Fund	NA	NA

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.

The Company has established a robust mechanism to receive, record, and address consumer complaints and feedback in a timely and transparent manner. Raised complaints are routed through sales team to a single point of contact. All complaints are treated with utmost seriousness and viewed as opportunities for continual improvement. Each complaint is acknowledged, investigated, and analysed by a cross-functional team to identify root causes and implement corrective and preventive actions. Customer feedback is also reviewed periodically to enhance product quality, service delivery, and overall customer satisfaction. This structured approach ensures responsiveness, accountability, and continuous improvement in customer relationship management.

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	Category
100%	Environmental and social parameters relevant to the product
100%	Safe and responsible usage
100%	Recycling and/or safe disposal

3. Number of consumer complaints in respect of the following

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

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

	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? If available, provide a web-link of the policy.

Yes. The Company has an established Cybersecurity and Data Privacy Policy framework in place. The policy is formally documented and maintained internally. It outlines measures for data protection, access control, and risk mitigation.

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.

The Company has implemented robust cybersecurity measures to prevent risks related to data privacy and system security. These include deployment of a Sophos Firewall to monitor and control incoming and outgoing network traffic, implementation of Multi-Factor Authentication (MFA) for secure access, and endpoint protection systems to safeguard devices and data. No incidents related to advertising, service delivery, product safety, or regulatory penalties were reported during the year.

7: Provide the following information relating to data breaches

a. **Number of instances of data breaches:** 0

b. **Percentage of data breaches involving personally identifiable information of customers:** 0%

c. **Impact, if any, of the data breaches:** No data breaches were reported during the reporting period.

Leadership Indicators

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

The Company provides information on its products through multiple channels to ensure accessibility and effective customer engagement.

These include:

1. Website: https://kshinternational.com/products/
2. Product Catalogue: https://kshinternational.com/wp-content/uploads/2023/12/KSH-International-Round-Wire-Brochure.pdf
3. LinkedIn: https://www.linkedin.com/posts/ksh-international_kshinternational-emobility-peek-activity-7429029365902036992-QMip
4. Exhibitions and Trade Fairs: Participation in industry events to showcase products and innovations
5. Email Communication: Regular emails and direct communication with customers These platforms enable the Company to share detailed product information, updates, and technical specifications with stakeholders.

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

The Company ensures that customers and intermediaries are well-informed about the safe and responsible use of its products. The Company provides technical specifications, and detailed handling and storage guidelines along with product packaging and through email communication to the concerned teams at the customer's end. These instructions help prevent damage during transit and handling, minimise misuse, and maintain product integrity and safety. Through these measures, the Company promotes responsible product usage while supporting operational efficiency and sustainability for its customers.

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

The Company has a proactive mechanism to identify and communicate any potential risks of disruption or discontinuation that may impact customers' operations. The Company continuously monitors global and local developments, including supply chain and operational risks. In the event of any anticipated disruption, customers are informed in advance through formal communication channels such as email and direct coordination. The Company also works closely with customers to suggest alternative solutions and mitigation measures, ensuring minimal impact on their operations and maintaining continuity of supply.

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

Yes. The Company provides product-related information on its products beyond statutory requirements. This includes details that help customers clearly identify products in line with their ordering specifications and purchase orders, ensuring accuracy, traceability, and ease of use.

Yes, the Company conducts an annual Customer Satisfaction Survey in line with its Quality Management System (QMS) requirements to assess customer feedback, identify improvement areas, and enhance product and service quality.