

August 21, 2026

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

**BSE Limited**  
P.J. Towers  
Dalal Street  
**Mumbai – 400 001**

Dear Sirs,

This is in continuation of our letter dated August 21, 2026.

We enclose a copy of the Business Responsibility & Sustainability Report which forms part of the Annual Report for the financial year 2025-26.

Kindly take the same on record.

Thanking you,

For Kajaria Ceramics Limited

Vinit Kumar  
General Counsel & Company Secretary

Encl.: As above



# Business Responsibility & Sustainability Report

## SECTION A: GENERAL DISCLOSURES

### I. Details of the entity

|     |                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.  | <b>Corporate Identity Number (CIN) of the Listed Entity</b>                                                                                                                                                                                                                 | L26924HR1985PLC056150                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 2.  | <b>Name of the Listed Entity</b>                                                                                                                                                                                                                                            | Kajaria Ceramics Limited ('the Company')                                                                                                                                                                                                                                                                                                                                                                                                                |
| 3.  | <b>Year of incorporation</b>                                                                                                                                                                                                                                                | 1985                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 4.  | <b>Registered office address</b>                                                                                                                                                                                                                                            | SF-11, Second Floor, JMD Regent Plaza, Mehrauli Gurgaon Road, Village Sikanderpur Ghosi, Gurgaon, Haryana- 122001                                                                                                                                                                                                                                                                                                                                       |
| 5.  | <b>Corporate address</b>                                                                                                                                                                                                                                                    | J-1/B-1 (Extn.), Mohan Co-operative Industrial Estate, Mathura Road, New Delhi – 110044                                                                                                                                                                                                                                                                                                                                                                 |
| 6.  | <b>E-mail</b>                                                                                                                                                                                                                                                               | <a href="mailto:investors@kajariaceramics.com">investors@kajariaceramics.com</a>                                                                                                                                                                                                                                                                                                                                                                        |
| 7.  | <b>Telephone</b>                                                                                                                                                                                                                                                            | +91-124-4081281<br>+91-11-26946409                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 8.  | <b>Website</b>                                                                                                                                                                                                                                                              | <a href="http://www.kajariaceramics.com">www.kajariaceramics.com</a>                                                                                                                                                                                                                                                                                                                                                                                    |
| 9.  | <b>Financial year for which reporting is being done</b>                                                                                                                                                                                                                     | FY 2025-26                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 10. | <b>Name of the Stock Exchange(s) where shares are listed</b>                                                                                                                                                                                                                | BSE Limited (BSE),<br>National Stock Exchange of India Limited (NSE)                                                                                                                                                                                                                                                                                                                                                                                    |
| 11. | <b>Paid-up Capital</b>                                                                                                                                                                                                                                                      | INR 15.93 Crore                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 12. | <b>Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report</b>                                                                                                                                     | Investor Relations Cell<br>+91-11-26946409 <a href="mailto:investors@kajariaceramics.com">investors@kajariaceramics.com</a>                                                                                                                                                                                                                                                                                                                             |
| 13. | <b>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):</b> | Consolidated basis - The boundary covers Kajaria Ceramics Limited and its subsidiaries namely:<br>Kajaria Infinity Private Limited<br>Kajaria Vitrified Private Limited<br>Kajaria Plywood Private Limited<br>South Asian Ceramic Tiles Private Limited<br>Kajaria Bathware Private Limited<br>Kajaria Surfaces Private Limited<br>Kajaria Sanitaryware Private Limited (Step-down subsidiary)<br>Kerovit Global Private Limited (Step-down subsidiary) |
| 14. | <b>Name of assurance provider</b>                                                                                                                                                                                                                                           | DNV Business Assurance India Private Limited (DNV)                                                                                                                                                                                                                                                                                                                                                                                                      |
| 15. | <b>Type of assurance Obtained</b>                                                                                                                                                                                                                                           | Reasonable assurance of BRSR Core Indicators                                                                                                                                                                                                                                                                                                                                                                                                            |

## II. Products/services

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

| S. No. | Description of Main Activity                                                   | Description of Business Activity                                                                          | % of Turnover of the entity |
|--------|--------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------------|
| 1      | Tiles                                                                          | Manufacturing and trading of ceramic and vitrified tiles                                                  | 88.57%                      |
| 2      | Others including bath ware, sanitaryware, plywood products and tiles adhesives | Manufacturing and trading of sanitaryware and faucet and trading of plywood, laminates and tile adhesives | 11.43%                      |

### 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      | Manufacturing and trading of Ceramic / Vitrified Tiles. This activity accounts for majority turnover by our Company | 239 2392 23929                   | 88.57%                          |
| 2      | Manufacturing and trading of Faucets/ Sanitaryware                                                                  | 281 2813 28132<br>239 2392 23922 | 8.56%                           |
| 3      | Trading of Tile Adhesives                                                                                           | 242 2429 24295                   | 2.82%                           |
| 4      | Trading of Plywood and Laminates                                                                                    | 466 4663 46631                   | 0.05%                           |

## 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      | 12               | 46                | 58    |
| International | 1                | 2                 | 3     |

### 19. Markets served by the entity:

#### a. Number of locations

| Locations                        | Value (in numbers) |
|----------------------------------|--------------------|
| National (No. of States and UT)  | 36                 |
| International (No. of Countries) | 28                 |

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

The contribution of exports as a percentage of the total turnover of Kajaria Ceramics Limited is 0.51%.

#### c. A brief on types of customers:

We serve a wide range of customers including homeowners, architects, interior designers, developers, contractors with the help of our well-connected dealers and sub-dealers' network. In addition to this, we also cater to institutional customers such as builders, corporates, and government agencies.



#### IV. Employees

##### 20. Details as at the end of Financial Year (FY 2025-26):

###### 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              | 2281      | 2183    | 96%       | 98      | 4%        |
| 2.     | Other than Permanent   | 4         | 4       | 100%      | 0       | 0%        |
| 3.     | <b>Total employees</b> | 2285      | 2187    | 96%       | 98      | 4%        |
|        |                        | Workers   |         |           |         |           |
| 4.     | Permanent              | 2075      | 2044    | 99%       | 31      | 1%        |
| 5.     | Other than Permanent   | 2920      | 2797    | 96%       | 123     | 4%        |
| 6.     | <b>Total workers</b>   | 4995      | 4841    | 97%       | 154     | 3%        |

###### b. Differently abled Employees and workers (FY 2025-26):

| S. No. | Particulars                 | Total (A) | Male    |           | Female  |         |
|--------|-----------------------------|-----------|---------|-----------|---------|---------|
|        |                             |           | No. (B) | % (B / A) | No. (C) | % (C/A) |
|        | Differently Abled Employees |           |         |           |         |         |
| 1.     | Permanent                   | 0         | 0       | 0%        | 0       | 0%      |
| 2.     | Other than Permanent        | 0         | 0       | 0%        | 0       | 0%      |
| 3.     | <b>Total Employees</b>      | 0         | 0       | 0%        | 0       | 0%      |
|        | Differently Abled Workers   |           |         |           |         |         |
| 4.     | Permanent                   | 0         | 0       | 0%        | 0       | 0%      |
| 5.     | Other than Permanent        | 0         | 0       | 0%        | 0       | 0%      |
| 6.     | <b>Total workers</b>        | 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       | 9         | 1                             | 11.11%    |
| Key Management Personnel | 2         | 0                             | -         |

##### 22. Turnover rate for permanent employees and workers

|                     | FY 2025-26 |        |       | FY 2024-25 |        |       | FY 2023-24 |        |       |
|---------------------|------------|--------|-------|------------|--------|-------|------------|--------|-------|
|                     | Male       | Female | Total | Male       | Female | Total | Male       | Female | Total |
| Permanent Employees | 19%        | 14%    | 19%   | 18%        | 14%    | 18%   | 15%        | 22%    | 15%   |
| Permanent Workers   | 17%        | 18%    | 18%   | 16%        | 18%    | 18%   | 14%        | 16%    | 14%   |

**V. Holding, Subsidiary and Associate Companies (including joint ventures)**
**23. (a) Names of holding / subsidiary / associate companies / joint ventures**

| S. No. | Name of the holding / subsidiary / associate companies / joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|--------|-----------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| 1      | Kajaria Vitrified Private Limited                                           | Subsidiary                                                     | 95.00%                            | No                                                                                                                           |
| 2      | Kajaria Infinity Private Limited                                            | Subsidiary                                                     | 84.59%                            | No                                                                                                                           |
| 3      | South Asian Ceramic Tiles Private Limited                                   | Subsidiary                                                     | 59.50%                            | No                                                                                                                           |
| 4      | Kajaria Plywood Private Limited                                             | Subsidiary                                                     | 100.00%                           | No                                                                                                                           |
| 5      | Kajaria Bathware Private Limited                                            | Subsidiary                                                     | 85.00%*                           | No                                                                                                                           |
| 6      | Kajaria Sanitaryware Private Limited                                        | Step-down subsidiary                                           | 69.70%*                           | No                                                                                                                           |
| 7      | Kajaria International FZCO**                                                | Subsidiary                                                     | 100.00%                           | No                                                                                                                           |
| 8      | Kerovit Global Private Limited                                              | Step-down subsidiary                                           | 85.00%*                           | No                                                                                                                           |
| 9      | Kajaria Adhesive Private Limited                                            | Subsidiary                                                     | 100.00%                           | No                                                                                                                           |
| 10     | Kajaria Surfaces Private Limited                                            | Subsidiary                                                     | 100.00%                           | No                                                                                                                           |
| 11     | Kajaria Ramesh Tiles Limited                                                | Joint Venture                                                  | 50.00%                            | No                                                                                                                           |

\*Diluted basis

\*\*Name of Kajaria International DMCC changed to Kajaria International FZCO w.e.f. 22<sup>nd</sup> May, 2026, due to suffix change in the name pursuant to change in the law of Dubai.

**VI. CSR Details**

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

ii. Turnover (in ₹): 4832.50 Crore\*

iii. Net worth (in ₹): 3065.58 Crore

\*Revenue of 2.14 crore is generated from Plywood business which is discontinued in FY 2025-26.

**VII. Transparency and Disclosures Compliances**
**25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:**

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy) | FY 2025-26                                 |                                                              |         | FY 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,<br><a href="#">KajariaWhistleblowingPolicy.pdf</a>                                                      | 0                                          | 0                                                            | None    | 0                                          | 0                                                            | None    |
| Investors (Other than Shareholders)               |                                                                                                              | 0                                          | 0                                                            |         | 0                                          | 0                                                            |         |
| Shareholders                                      |                                                                                                              | 22                                         | 0                                                            |         | 16                                         | 0                                                            |         |
| Employees and Workers                             |                                                                                                              | 1                                          | 0                                                            |         | 0                                          | 0                                                            |         |
| Customers                                         |                                                                                                              | 50                                         | 0                                                            |         | 52                                         | 0                                                            |         |
| Value Chain Partners                              |                                                                                                              | 0                                          | 0                                                            |         | 0                                          | 0                                                            |         |



## 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 issues identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, Approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate Positive or negative implications) |
|--------|----------------------------|--------------------------------------------|--------------------------------------------------|------------------------------------------------|------------------------------------------------------------------------------------------------|
|--------|----------------------------|--------------------------------------------|--------------------------------------------------|------------------------------------------------|------------------------------------------------------------------------------------------------|

Refer materiality assessment section in Integrated Annual Report

## 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  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>Policy and management processes</b>                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |     |     |     |     |     |     |     |
| 1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)                                                                                                                                                | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| b. Has the policy been approved by the Board? (Yes/No)                                                                                                                                                                                                        | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| c. Web Link of the Policies, if available                                                                                                                                                                                                                     | <a href="https://www.kajariaceramics.com/pdf/BusinessResponsibilityPolicy.pdf">https://www.kajariaceramics.com/pdf/BusinessResponsibilityPolicy.pdf</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |     |     |     |     |     |     |     |     |
| 2. Whether the entity has translated the policy into procedures. (Yes / No)                                                                                                                                                                                   | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No)                                                                                                                                                                                     | We remain committed to the principles outlined in our Business Responsibility Policy and work closely with our value chain partners to embed these principles across our business relationships. Through active collaboration, we seek to extend a strong culture of sustainability beyond our direct operations by encouraging ethical practices, environmental responsibility, and social stewardship throughout our value chain.                                                                                                                                                                                                                                                                                                                                                                                                                 |     |     |     |     |     |     |     |     |
| 4. Name of the national and international codes/ certifications/ labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trusts) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | <p>We have adopted a range of standards across our operations to ensure compliance with leading international best practices. These include:</p> <ul style="list-style-type: none"> <li>• ISO 9001:2015 for Quality Management System</li> <li>• ISO 14001:2015 for Environmental Management System</li> <li>• ISO 45001:2018 for Occupational Health &amp; Safety Management System</li> <li>• ISO 22000:2005 for Preparation &amp; Serving of Vegetarian Food/Non-Alcoholic Beverages for employees &amp; visitors in its canteen</li> <li>• ISO 50001:2011- Energy Conservation</li> <li>• Membership: India Green Building Council (IGBC)</li> <li>• CE Certified Product</li> <li>• BISL: ISI Certified product (IS15622/2017)</li> <li>• CII-Green Products and Services Council Certified Entity Vitrified Tiles as Green Product</li> </ul> |     |     |     |     |     |     |     |     |

| Disclosure Questions                                                                                                                                                        | P1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | P2  | P3  | P4  | P5  | P6  | P7  | P8  | P9  |                                                                                                                                        |    |    |    |    |    |    |    |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|----------------------------------------------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|----|
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any.                                                                                | Sustainability remains integral to our business approach. Through the integration of Environmental, Social and Governance (ESG) principles across our operations, we strive to create lasting value for our stakeholders while contributing to sustainable and inclusive growth. Our efforts focus on minimizing our environmental impact, fostering a safe, diverse and inclusive workplace, and strengthening relationships with the communities in which we operate. We are equally committed to upholding the highest standards of corporate governance, ethics, transparency and accountability across all aspects of our business. Guided by these principles, we remain dedicated to advancing our ESG agenda and delivering meaningful, long-term value for our stakeholders, while contributing positively to society and the environment.                                                                                      |     |     |     |     |     |     |     |     |                                                                                                                                        |    |    |    |    |    |    |    |    |
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.                                           | We have disclosed our ESG performance in relevant sections of this report.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |     |     |     |     |     |     |     |     |                                                                                                                                        |    |    |    |    |    |    |    |    |
| Governance, leadership and oversight                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |     |     |     |     |     |     |     |                                                                                                                                        |    |    |    |    |    |    |    |    |
| 7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements                                  | Despite an evolving global landscape, our commitment to sustainable and responsible growth remains steadfast. Sustainability continues to be embedded in our business strategy, guiding decision-making across the organization. During the year, we further integrated Environmental, Social and Governance (ESG) principles into our operations, focusing on resource efficiency, energy conservation and initiatives aimed at reducing our environmental footprint. We remained committed to fostering a responsible workplace culture and upholding the highest standards of governance, ethics and transparency. Through clearly defined ESG priorities and continuous improvement efforts, we have made meaningful progress on our sustainability journey. We continue to strengthen our ESG performance and disclosures, creating long-term value for stakeholders while contributing to a more sustainable and resilient future. |     |     |     |     |     |     |     |     |                                                                                                                                        |    |    |    |    |    |    |    |    |
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).                                               | Mr. Rishi Kajaria<br>Managing Director<br>DIN: 00228455                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |     |     |     |     |     |     |     |                                                                                                                                        |    |    |    |    |    |    |    |    |
| 9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details. | Yes. Our Business Responsibility and Sustainability (BRS) Committee is responsible for the implementation of our Business Responsibility Policy and sustainability 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Annually                                                                                                                               |    |    |    |    |    |    |    |    |
| Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances                                                             | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | We track the compliance requirements of each regulatory authority and proactively ensure all compliances are in place before due date. |    |    |    |    |    |    |    |    |
| 11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.       | P1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | P2  | P3  | P4  | P5  | P6  | P7  | P8  | P9  |                                                                                                                                        |    |    |    |    |    |    |    |    |
|                                                                                                                                                                             | We have not carried out independent audit / evaluation of working of the BR Policy by an internal or external agency as of now. However, our internal control procedures ensure periodic assessment of our operations to verify compliance to our policies and applicable regulations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |     |     |     |     |     |     |     |                                                                                                                                        |    |    |    |    |    |    |    |    |



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

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

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

### PRINCIPLE

1

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

#### Essential Indicators

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

| Segment                  | Total number of training and awareness programmes held | Topics / principles covered under the training and its impact                                                                                                                                                                                                                           | %age of persons in respective category covered by the awareness programmes |
|--------------------------|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| Board of Directors       | 5 (as part of Board meetings)                          | Trainings, updates and awareness sessions related to regulatory changes are conducted for the Board of Directors & KMPs. Topics includes: <ul style="list-style-type: none"> <li>• Corporate Governance</li> <li>• Understanding of the Companies Act and amendments thereof</li> </ul> | 100%                                                                       |
| Key Managerial Personnel |                                                        | <ul style="list-style-type: none"> <li>• Risk Management</li> <li>• SEBI's regulations and circulars</li> <li>• Topics pertaining to Environmental, Health &amp; Safety</li> <li>• Ethics and Compliance including Code of conduct, compliance management</li> </ul>                    |                                                                            |

| Segment                           | Total number of training and awareness programmes held | Topics / principles covered under the training and its impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | %age of persons in respective category covered by the awareness programmes |
|-----------------------------------|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| Employees other than BoD and KMPs | 25                                                     | Trainings, updates and awareness sessions were given to employees included topics such as <ul style="list-style-type: none"> <li>• Employee Induction program covering key business aspects</li> <li>• Technical skills like using Excel and data tools</li> <li>• Leadership and management abilities,</li> <li>• Safety and compliance knowledge.</li> <li>• Workplace ethics</li> <li>• Anti-corruption and anti-bribery</li> <li>• POSH</li> <li>• Understanding of environmental rules</li> <li>• Energy efficiency</li> </ul>                                                   | 100%                                                                       |
| Workers                           | 27                                                     | Trainings and awareness sessions were given to workers included topics such as <ul style="list-style-type: none"> <li>• Workers Induction program covering key operations aspect</li> <li>• Technical aspects of operations and maintenance, including handling specific equipment</li> <li>• Ensuring workplace safety (PPEs, fire safety, working in hot areas, working near machines etc)</li> <li>• Handling emergencies,</li> <li>• Health and well-being</li> <li>• POSH</li> <li>• Working ergonomically</li> <li>• Ethical conduct</li> <li>• Materials management</li> </ul> | 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):

| Monetary               |                 |                                                                     |               |                   |                                        |
|------------------------|-----------------|---------------------------------------------------------------------|---------------|-------------------|----------------------------------------|
|                        | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (In ₹) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| <b>Penalty/ Fine</b>   | Nil             | Nil                                                                 | Nil           | Nil               | Nil                                    |
| <b>Settlement</b>      | Nil             | Nil                                                                 | Nil           | Nil               | Nil                                    |
| <b>Compounding fee</b> | Nil             | Nil                                                                 | Nil           | Nil               | Nil                                    |



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

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

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

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.

Our commitment to ethical business practices, the highest standards of integrity, and a zero-tolerance approach to bribery and corruption is guided by our Code of Business Conduct and Ethics and Whistleblower Policy. The Code clearly defines expectations regarding ethical conduct, including the prevention of bribery, corruption, and conflicts of interest. In addition to this, our Whistleblower Policy provides employees and other stakeholders with a secure and confidential mechanism to report suspected unethical, improper, fraudulent, or corrupt activities, reinforcing our commitment to transparency, accountability, and responsible business conduct.

The Code of Business Conduct can be found at [CodeofBusinessConductEthics.pdf](#) and our Whistleblower Policy can be found at [WhistleblowerPolicy.pdf](#)

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

|           | FY 2025-26 | FY 2024-25 |
|-----------|------------|------------|
| Directors | Nil        | Nil        |
| KMPs      | Nil        | Nil        |
| Employees | Nil        | Nil        |
| Workers   | Nil        | Nil        |

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

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

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

Not applicable

**8. Number of days of accounts payables**

|                                     | <b>FY 2025-26</b> | <b>FY 2024-25</b> |
|-------------------------------------|-------------------|-------------------|
| Number of days of accounts payables | 38                | 41                |

Note: Reasonable assurance has been carried out by DNV for the above indicator.

**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:**

| <b>Parameter</b>           | <b>Metrics</b>                                                                           | <b>FY 2025-26</b> | <b>FY 2024-25*</b> |
|----------------------------|------------------------------------------------------------------------------------------|-------------------|--------------------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases                                 | Not measured      | Not measured       |
|                            | b. Number of trading houses where purchases are made from                                | Not measured      | Not measured       |
|                            | c. Purchases from top 10 trading houses as % of total purchases from trading houses      | Not measured      | Not measured       |
| Concentration of Sales     | a. Sales to dealers / distributors as % of total sales                                   | 90%               | 91%                |
|                            | b. Number of dealers/distributors to whom sales are made                                 | 2,448             | 2,649              |
|                            | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors  | 11%               | 11%                |
| Share of RPTs in           | a. Purchases (Purchases with related parties / Total Purchases)                          | 28%               | 29%                |
|                            | b. Sales (Sales related parties / Total Sales)                                           | Nil               | Nil                |
|                            | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | 56%               | 74%                |
|                            | d. Investments (Investments in related parties / Total Investments made)                 | 100%              | 100%               |

\* The numbers have been restated due to a change in the methodology adopted for reporting

Note: Reasonable assurance has been carried out by DNV for the above indicator.

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

| <b>Total number of awareness programmes held</b> | <b>Topics/principles covered under the training</b> | <b>% Age of value chain partners covered (by value of business done with such partners) under the awareness programmes</b> |
|--------------------------------------------------|-----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| -                                                | -                                                   | -                                                                                                                          |

**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, provisions related to Conflict of Interest are incorporated within our Company's Code of Business Conduct and Ethics ("Code"). All directors are required to disclose their interests in other companies, firms, bodies, corporates, or associations on an annual basis, or whenever there is any change in such interests. The Code requires Board members to avoid situations that may create an actual or potential conflict of interest and to promptly notify the Company of any potential conflicts concerning Company matters. All disclosures related to conflict of interest are made in writing and submitted to the Company Secretary/ Compliance Officer, who, in consultation with the Managing Director, advises the concerned individual on the necessary actions to address or eliminate the conflict. Additionally, during Board meetings, Directors abstain from deliberations or decisions on agenda items in which they hold a personal interest.



## PRINCIPLE

# 2

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

### Essential Indicators

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

|       | FY 2025-26 | FY 2024-25 | Details of improvements in Environmental and social impacts                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------|------------|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| R&D   | Nil        | Nil        | Our R&D initiatives are centered on sustainable and eco-friendly technologies, including the use of recycled materials, increased reuse of process waste, and reduced freshwater consumption across our manufacturing operations. In addition, our cartons are manufactured using environmentally friendly, high-durability paper.                                                                                                                                                                               |
| Capex | Nil        | Nil        | Over the years, we have undertaken several initiatives to strengthen our adoption of clean energy. Solar panels have been installed across our manufacturing facilities, while select locations source renewable electricity through Power Purchase Agreements (PPAs) and group captive arrangements. Furthermore, we have upgraded our infrastructure to enable the use of biomass as an alternative fuel, helping reduce reliance on conventional energy sources and supporting our sustainability objectives. |

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

Yes, we acknowledge the critical role of sustainable sourcing and remain committed to fostering responsible practices across our supply chain. We actively encourage our suppliers to adopt and uphold environmentally and socially responsible standards within their operations. As sustainability is a continuous journey, we remain dedicated to strengthening our approach, enhancing performance, and driving ongoing improvement in this area.

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

Currently, we do not track the percentage of inputs that were sourced sustainably. However, we strive to become more sustainable in sourcing our inputs.

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.**

Our products are designed for durability and have a long operational lifespan, reducing the need for frequent replacement and minimising resource consumption. Given the extended period for which our products remain in use, we currently do not see an immediate need for product reclamation processes.

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.**

EPR is not applicable to us. However, we are committed to manage our waste properly and we are following waste management guidelines as prescribed by respective pollution control boards.

## Leadership Indicators

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

| NIC Code | Name of Product /Service | % of total Turnover contributed | Boundary for which the Life Cycle Perspective / Assessment was conducted | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/No)<br>If yes, provide the web-link. |
|----------|--------------------------|---------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------|---------------------------------------------------------------------------------|
|----------|--------------------------|---------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------|---------------------------------------------------------------------------------|

We have not yet conducted any Life Cycle Assessment (LCA) studies; however, we acknowledge the importance of evaluating the environmental and social impacts of our products throughout their lifecycle.

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 |
|---------------------------|-----------------------------------|--------------|
| Not applicable            |                                   |              |

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

| Indicate input material | Recycled or re-used input material to total material |            |
|-------------------------|------------------------------------------------------|------------|
|                         | FY 2025-26                                           | FY 2024-25 |

We are committed to the practice of reusing input materials within our production processes wherever feasible. This allows us to conserve resources and reduce waste. However, we currently don't track the percentage of reused material to total material.

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:

|                               | FY 2025-26                                                                                     |          |                 | FY 2024-25                                                                                     |          |                 |
|-------------------------------|------------------------------------------------------------------------------------------------|----------|-----------------|------------------------------------------------------------------------------------------------|----------|-----------------|
|                               | Reused                                                                                         | Recycled | Safely Disposed | Reused                                                                                         | Recycled | Safely Disposed |
| Plastics including packaging) | Very small quantity of plastic is used in our packaging. There is no process of reclaiming it. |          |                 | Very small quantity of plastic is used in our packaging. There is no process of reclaiming it. |          |                 |
| E-waste                       | Not applicable                                                                                 |          |                 | Not applicable                                                                                 |          |                 |
| Hazardous waste               |                                                                                                |          |                 |                                                                                                |          |                 |
| Other waste                   |                                                                                                |          |                 |                                                                                                |          |                 |

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

| Indicate product category | Reclaimed products and their packaging materials as % of total products sold in respective category |
|---------------------------|-----------------------------------------------------------------------------------------------------|
| Nil                       | Nil                                                                                                 |



## PRINCIPLE

# 3

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

### Essential Indicators

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

| Category                       | % of employees covered by |                  |              |                    |              |                    |              |                    |              |                     |              |
|--------------------------------|---------------------------|------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|---------------------|--------------|
|                                | Total<br>(A)              | Health insurance |              | Accident insurance |              | Maternity benefits |              | Paternity Benefits |              | Day Care facilities |              |
|                                |                           | Number<br>(B)    | %<br>(B / A) | Number<br>(C)      | %<br>(C / A) | Number<br>(D)      | %<br>(D / A) | Number<br>(E)      | %<br>(E / A) | Number<br>(F)       | %<br>(F / A) |
| Permanent Employees            |                           |                  |              |                    |              |                    |              |                    |              |                     |              |
| Male                           | 2,183                     | 575              | 26%          | 2,167              | 99%          | 0                  | 0%           | 0                  | 0%           | 0                   | 0%           |
| Female                         | 98                        | 21               | 21%          | 98                 | 100%         | 98                 | 100%         | 0                  | 0%           | 0                   | 0%           |
| Total                          | 2,281                     | 596              | 26%          | 2,265              | 99%          | 98                 | 4%           | 0                  | 0%           | 0                   | 0%           |
| Other than Permanent Employees |                           |                  |              |                    |              |                    |              |                    |              |                     |              |
| Male                           | 4                         | 0                | 0%           | 1                  | 25%          | 0                  | 0%           | 0                  | 0%           | 0                   | 0%           |
| Female                         | 0                         | 0                | 0%           | 0                  | 0%           | 0                  | 0%           | 0                  | 0%           | 0                   | 0%           |
| Total                          | 4                         | 0                | 0%           | 1                  | 25%          | 0                  | 0%           | 0                  | 0%           | 0                   | 0%           |

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

| Category                     | % of workers covered by |                  |              |                    |              |                    |              |                    |              |                     |              |
|------------------------------|-------------------------|------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|---------------------|--------------|
|                              | Total<br>(A)            | Health insurance |              | Accident insurance |              | Maternity benefits |              | Paternity Benefits |              | Day Care facilities |              |
|                              |                         | Number<br>(B)    | %<br>(B / A) | Number<br>(C)      | %<br>(C / A) | Number<br>(D)      | %<br>(D / A) | Number<br>(E)      | %<br>(E / A) | Number<br>(F)       | %<br>(F / A) |
| Permanent Workers            |                         |                  |              |                    |              |                    |              |                    |              |                     |              |
| Male                         | 2,044                   | 110              | 5%           | 2,044              | 100%         | 0                  | 0%           | 0                  | 0%           | 0                   | 0%           |
| Female                       | 31                      | 0                | 5%           | 31                 | 100%         | 31                 | 100%         | 0                  | 0%           | 0                   | 0%           |
| Total                        | 2,075                   | 110              | 5%           | 2075               | 100%         | 31                 | 1%           | 0                  | 0%           | 0                   | 0%           |
| Other than Permanent Workers |                         |                  |              |                    |              |                    |              |                    |              |                     |              |
| Male                         | 2,797                   | 0                | 0%           | 222                | 8%           | 0                  | 0%           | 0                  | 0%           | 0                   | 0%           |
| Female                       | 123                     | 0                | 0%           | 62                 | 50%          | 123                | 100%         | 0                  | 0%           | 0                   | 0%           |
| Total                        | 2,920                   | 0                | 0%           | 282                | 9%           | 123                | 4%           | 0                  | 0%           | 0                   | 0%           |

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

|                                                                             | FY 2025-26 | FY 2024-25* |
|-----------------------------------------------------------------------------|------------|-------------|
| Cost incurred on well-being measures as a % of total revenue of the company | 0.20%      | 0.20%       |

\* The numbers have been restated due to a change in the methodology adopted for reporting.

Note: Reasonable assurance has been carried out by DNV for the above indicator.

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

| Benefits | FY 2025-26                                         |                                                 |                                                      | FY 2024-25                                         |                                                 |                                                      |
|----------|----------------------------------------------------|-------------------------------------------------|------------------------------------------------------|----------------------------------------------------|-------------------------------------------------|------------------------------------------------------|
|          | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers* | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers* | Deducted and deposited with the authority (Y/N/N.A.) |
| PF       | 98%                                                | 63%                                             | Yes                                                  | 98%                                                | 63%                                             | Yes                                                  |
| Gratuity | 98%                                                | 94%                                             | Not applicable                                       | 98%                                                | 96%                                             | Not applicable                                       |
| ESI      | 2%                                                 | 12%                                             | Yes                                                  | 2%                                                 | 17%                                             | Yes                                                  |

\*Permanent Workers only

**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.**

We are committed to fostering an inclusive and accessible workplace, as reflected in the accessibility measures implemented across our facilities. These include ramps, accessible restrooms and meeting spaces, as well as ergonomic workstations designed to support diverse employee needs. Through these initiatives, we strive to ensure ease of access for differently abled individuals and cultivate a culture of inclusion, respect, and equal opportunity for all.

**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.**

We are committed to providing equal opportunities to all employees and prospective candidates and maintaining a workplace free from discrimination. Employment decisions are made based on merit and are not influenced by factors such as age, caste, colour, nationality, ethnic origin, creed, gender, race, religion, disability, sexual orientation, or any other characteristic protected under applicable laws. Our Employee Wellbeing Policy, which forms part of the Business Responsibility Policy, includes provisions that promote and support equal opportunity practices across the Company.

The Business Responsibility Policy can be found at [BusinessResponsibilityPolicy.pdf](#)

**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   | Not applicable      | Not applicable | Not applicable      | Not applicable |
| Female | 100%                | 100%           | 100%                | 100%           |
| Total  | -                   | -              | -                   | -              |

**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, we have Grievance Redressal Mechanisms in place for all employees and workers. The mechanism includes a Standard Operating Procedure (SOP) for the management and timely redressal of our workforce's grievances. The access to SoP is available to everyone in the Company. |
| Other than Permanent Workers   |                                                                                                                                                                                                                                                                                   |
| Permanent Employees            |                                                                                                                                                                                                                                                                                   |
| Other than Permanent Employees |                                                                                                                                                                                                                                                                                   |


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

|                                  | FY 2025-26                                           |                                                                                                |           | FY 2024-25                                           |                                                                                                |           |
|----------------------------------|------------------------------------------------------|------------------------------------------------------------------------------------------------|-----------|------------------------------------------------------|------------------------------------------------------------------------------------------------|-----------|
|                                  | Total employees / workers in respective category (A) | No. of employees / workers in respective category, who are part of association(s) or Union (B) | % (B / A) | Total employees / workers in respective category (C) | No. of employees / workers in respective category, who are part of association(s) or Union (D) | % (D / C) |
| <b>Total Permanent Employees</b> | 2,281                                                | 0                                                                                              | 0%        | 2,590                                                | 0                                                                                              | 0%        |
| Male                             | 2,183                                                | 0                                                                                              | 0%        | 2,491                                                | 0                                                                                              | 0%        |
| Female                           | 98                                                   | 0                                                                                              | 0%        | 99                                                   | 0                                                                                              | 0%        |
| <b>Total Permanent Workers</b>   | 2,075                                                | 152                                                                                            | 7%        | 2,204                                                | 166                                                                                            | 8%        |
| Male                             | 2,044                                                | 152                                                                                            | 7%        | 2,165                                                | 166                                                                                            | 8%        |
| Female                           | 31                                                   | 0                                                                                              | 0%        | 39                                                   | 0                                                                                              | 0%        |

**8. Details of training given to employees and workers (permanent only):**

| Category | FY 2025-26   |                                  |            |                         |            | FY 2024-25   |                                  |            |                         |            |
|----------|--------------|----------------------------------|------------|-------------------------|------------|--------------|----------------------------------|------------|-------------------------|------------|
|          | Total<br>(A) | On Health and<br>safety measures |            | On Skill<br>upgradation |            | Total<br>(D) | On Health and<br>safety measures |            | On Skill<br>upgradation |            |
|          |              | No.<br>(B)                       | %<br>(B/A) | No.<br>(C)              | %<br>(C/A) |              | No.<br>(E)                       | %<br>(E/D) | No.<br>(F)              | %<br>(F/D) |
|          | Employees    |                                  |            |                         |            |              |                                  |            |                         |            |
| Male     | 2,183        | 1,149                            | 53%        | 269                     | 12%        | 2491         | 1,023                            | 41%        | 268                     | 11%        |
| Female   | 98           | 0                                | 0%         | 0                       | 0%         | 99           | 2                                | 2%         | 0                       | 0%         |
| Total    | 2,281        | 1,149                            | 50%        | 269                     | 12%        | 2590         | 1,025                            | 40%        | 268                     | 10%        |
|          | Workers      |                                  |            |                         |            |              |                                  |            |                         |            |
| Male     | 2,044        | 884                              | 43%        | 531                     | 26%        | 2165         | 1,009                            | 47%        | 692                     | 32%        |
| Female   | 31           | 22                               | 71%        | 10                      | 32%        | 39           | 15                               | 38%        | 7                       | 18%        |
| Total    | 2,075        | 906                              | 44%        | 541                     | 26%        | 2204         | 1,024                            | 46%        | 699                     | 32%        |

**9. Details of performance and career development reviews of employees and worker (permanent only):**

| Category         | FY 2025-26 |         |           | FY 2024-25 |         |           |
|------------------|------------|---------|-----------|------------|---------|-----------|
|                  | Total (A)  | No. (B) | % (B / A) | Total (C)  | No. (D) | % (D / C) |
| <b>Employees</b> |            |         |           |            |         |           |
| Male             | 2,183      | 2,183   | 100%      | 2,491      | 2,491   | 100%      |
| Female           | 98         | 98      | 100%      | 99         | 99      | 100%      |
| Total            | 2,281      | 2,281   | 100%      | 2,590      | 2,590   | 100%      |
| <b>Workers</b>   |            |         |           |            |         |           |
| Male             | 2,044      | 2,044   | 100%      | 2,165      | 2,165   | 100%      |
| Female           | 31         | 31      | 100%      | 39         | 39      | 100%      |
| Total            | 2,075      | 2,075   | 100%      | 2,204      | 2,204   | 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?**

We recognize that health and safety are fundamental to our operations and the well-being of our workforce. Our commitment to employee health and safety is embedded in our Employee Wellbeing Policy. Our comprehensive health and safety management system promotes employee and worker's welfare, minimizes workplace risks, and fosters a strong safety culture. Aligned with the principles of ISO 45001, we have implemented robust safety management practices across our manufacturing facilities to ensure a safe, healthy, and secure working environment for all employees and workers. Key features of our health and safety management system include:

- Regular safety assessments conducted by in-house safety officers to proactively identify workplace hazards and risks.
- Implementation of corrective and preventive actions based on assessment findings to mitigate identified risks.
- Periodic review and enhancement of the health and safety management system to ensure its adequacy, effectiveness, and alignment with evolving requirements.
- Conducting awareness campaigns and training programs on topics such as raw material handling, machine safety, and other workplace safety practices.
- Monitoring and reporting key health and safety performance indicators to support informed decision-making and continuous improvement.
- Emergency preparedness and response initiatives, including mock drills, emergency response training, and evacuation procedures.

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

We adopt a proactive approach to workplace health and safety through the regular implementation of Hazard Identification and Risk Assessment (HIRA) and Hazard and Operability (HAZOP) studies across our facilities. These assessments enable us to identify potential hazards, evaluate operational risks, and implement appropriate control measures to maintain a safe working environment.

Our risk management process is designed to effectively identify, assess, and mitigate workplace hazards. Potential risks are identified through multiple channels, including incident investigations, near-miss reporting, workplace observations, and employee feedback. Identified risks are then evaluated using a structured assessment framework that considers factors such as the likelihood and severity of potential impacts.

For non-routine activities, including maintenance work, plant modifications, and new projects, dedicated risk and impact assessments are conducted prior to commencement. Based on the findings, appropriate mitigation measures and control plans are implemented to ensure the safe execution of these activities and minimize operational risks.

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

We have established processes for the identification and reporting of work-related hazards across our operations. Our workforce receives regular training and awareness programs to enhance their ability to recognize, assess, and report potential risks, unsafe acts, and hazardous conditions in the workplace.

We foster an open and proactive safety culture by encouraging employees and workers to report safety concerns, unsafe behaviours, near misses, and hazardous conditions without fear of retaliation. Such concerns can be raised with the designated Environment, Health and Safety (EHS) representatives at each facility, enabling timely intervention and the implementation of appropriate corrective and preventive measures. This approach supports our commitment to maintaining a safe, healthy, and risk-aware work environment.



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

Our employees and workers at our offices and manufacturing locations have access to non-occupational medical and healthcare services.

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

| Safety Incident/Number                                                        | Category  | FY 2025-26 | FY 2024-25 |
|-------------------------------------------------------------------------------|-----------|------------|------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 0.37       | 0.45       |
|                                                                               | Workers   | 0.39       | 0.32       |
| Total recordable work-related injuries                                        | Employees | 2          | 1          |
|                                                                               | Workers   | 6          | 4          |
| Number of fatalities                                                          | Employees | 0          | 0          |
|                                                                               | Workers   | 1          | 0          |
| High consequence work-related injury or ill-health (excluding fatalities)     | Employees | 0          | 0          |
|                                                                               | Workers   | 0          | 0          |

Note: Reasonable assurance has been carried out by DNV for the above indicator.

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

The health, safety, and well-being of our workforce remain a top priority. We are committed to maintaining a safe and healthy workplace through the proactive identification of hazards, implementation of robust safety controls, and active engagement of employees in fostering a culture of safety. Through continuous improvement and adherence to established safety standards, we strive to further strengthen our health and safety performance. Key initiatives undertaken to ensure a safe and healthy workplace include:

- Providing regular health and safety training programmes for employees and workers, including daily toolbox talks, to reinforce safe work practices and enhance hazard awareness.
- Conducting periodic fire drills and emergency evacuation exercises to strengthen preparedness and emergency response capabilities.
- Maintaining structured processes for the timely reporting, investigation, and resolution of incidents, near misses, and unsafe conditions.
- Implementing Standard Operating Procedures (SOPs) for the proper use of Personal Protective Equipment (PPE), including masks, gloves, and other safety equipment.
- Promoting a strong safety culture that encourages employees and workers to raise concerns and share suggestions without fear of retaliation.
- Providing scheduled rest breaks and appropriate work arrangements to help prevent fatigue, reduce stress, and support employee well-being.
- Conducting regular workplace inspections and safety audits to assess compliance with safety requirements and identify opportunities for improvement.
- Ensuring the availability of first-aid facilities, trained first responders, and access to emergency medical support across our operations.

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

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

**14. Assessments for the year:**

|                             | % of your plants and offices that were assessed<br>(by entity or statutory authorities or third parties) |
|-----------------------------|----------------------------------------------------------------------------------------------------------|
| Health and safety practices | 100%                                                                                                     |
| Working Conditions          | 100%                                                                                                     |

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

Not applicable

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

We have extended term insurance facility to our permanent employees and permanent workers in the event of death.

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

We comply with all applicable requirements relating to the deduction, payment, and deposit of statutory dues arising from our business transactions. They are regularly reviewed by our internal teams and external auditors from time to time. We also expect our value chain partners to uphold high standards of transparency and accountability and to ensure compliance with all applicable statutory obligations, including the timely deduction and remittance of statutory dues related to their business activities.

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

|           | Total no. of affected employees/ workers |                | No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment |                |
|-----------|------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
|           | FY 2025-26                               | FY 2024-25     | FY 2025-26                                                                                                                                        | FY 2024-25     |
| Employees | Not applicable                           | Not applicable | Not applicable                                                                                                                                    | Not applicable |
| Workers   | 1                                        | Not applicable | 1                                                                                                                                                 | Not applicable |

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

Currently, we do not offer transition assistance programmes aimed at supporting continued employability or managing career transitions resulting from retirement or termination of employment.



#### 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 | We recognise the importance of health and safety at our value chain partners.               |
| Working Conditions          | We expect them to ensure responsible business practices at their facilities.                |

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

Not applicable

## PRINCIPLE

# 4

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

### Essential Indicators

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

We value the trust and support of our stakeholders and are committed to maintaining strong, transparent, and mutually beneficial relationships while safeguarding their interests. We actively engage with both internal and external stakeholders to understand their perspectives, gather feedback, and address matters that are important to them. Through our stakeholder engagement initiatives, we identify and assess stakeholder expectations, enabling us to strengthen our business practices and create long-term value. Our key stakeholder groups include investors, dealers, customers, employees, vendors, government and regulatory authorities, industry bodies, and local communities.

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

| Stakeholder Group | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/ Half yearly/ Quarterly/ others please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|-------------------|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
|-------------------|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|

Refer stakeholder engagement section of Integrated Annual Report

### 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.

Through our stakeholder engagement initiatives, we seek to understand stakeholder perspectives and gather insights on key economic, environmental, and social matters relevant to our business and its stakeholders. The inputs received are consolidated and presented to the Business Responsibility and Sustainability Committee for deliberation and review. Based on the Committee's guidance and recommendations, appropriate action plans are developed and implemented to address identified priorities and drive continuous improvement.

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

Yes, we engage regularly with our internal stakeholders to identify and discuss key risks and opportunities relating to Environmental, Social, and Governance (ESG) matters. Our materiality assessment incorporates relevant environmental and social topics that have significant implications for our business and stakeholders. The insights gained through this process

enable us to strengthen and refine our sustainability strategy, priorities, and initiatives. Further details are provided in the Materiality Assessment section of the Annual Integrated Report.

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

There are no identified disadvantaged, vulnerable & marginalised stakeholder group.

**PRINCIPLE**
**5**
**Businesses should respect and promote human rights**
**Essential Indicators**

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

| Category               | FY 2025-26   |                                        |           | FY 2024-25   |                                      |           |
|------------------------|--------------|----------------------------------------|-----------|--------------|--------------------------------------|-----------|
|                        | Total (A)    | No. of employees / workers covered (B) | % (B / A) | Total (C)    | No. of employees workers covered (D) | % (D / C) |
| <b>Employees</b>       |              |                                        |           |              |                                      |           |
| Permanent              | 2,281        | 0                                      | 0%        | 2,590        | 0                                    | 0%        |
| Other than permanent   | 4            | 0                                      | 0%        | 2            | 0                                    | 0%        |
| <b>Total Employees</b> | <b>2,285</b> | <b>0</b>                               | <b>0%</b> | <b>2,592</b> | <b>0</b>                             | <b>0%</b> |
| <b>Workers</b>         |              |                                        |           |              |                                      |           |
| Permanent              | 2,075        | 0                                      | 0%        | 2,204        | 0                                    | 0%        |
| Other than permanent   | 2,920        | 0                                      | 0%        | 2,856        | 0                                    | 0%        |
| <b>Total Workers</b>   | <b>4,995</b> | <b>0</b>                               | <b>0%</b> | <b>5,060</b> | <b>0</b>                             | <b>0%</b> |

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

| Category             | FY 2025-26   |                       |            |                        |            | FY 2024-25   |                       |            |                        |            |
|----------------------|--------------|-----------------------|------------|------------------------|------------|--------------|-----------------------|------------|------------------------|------------|
|                      | Total<br>(A) | Equal to Minimum Wage |            | More than Minimum Wage |            | Total<br>(D) | Equal to Minimum Wage |            | More than Minimum Wage |            |
|                      |              | No.<br>(B)            | %<br>(B/A) | No.<br>(C)             | %<br>(C/A) |              | No.<br>(E)            | %<br>(E/D) | No.<br>(F)             | %<br>(F/D) |
|                      | Employees    |                       |            |                        |            |              |                       |            |                        |            |
| Permanent            | 2,281        | 0                     | 0%         | 2,281                  | 100%       | 2,590        | 0                     | 0%         | 2,590                  | 100%       |
| Male                 | 2,183        | 0                     | 0%         | 2,183                  | 100%       | 2,491        | 0                     | 0%         | 2,491                  | 100%       |
| Female               | 98           | 0                     | 0%         | 98                     | 100%       | 99           | 0                     | 0%         | 99                     | 100%       |
| Other than Permanent | 4            | 0                     | 0%         | 4                      | 100%       | 2            | 0                     | 0%         | 2                      | 100%       |
| Male                 | 4            | 0                     | 0%         | 4                      | 100%       | 2            | 0                     | 0%         | 2                      | 100%       |
| Female               | 0            | 0                     | 0%         | 0                      | 100%       | 0            | 0                     | 0%         | 0                      | 0%         |



| Category             | FY 2025-26   |                       |            |                        |            | FY 2024-25   |                       |            |                        |            |
|----------------------|--------------|-----------------------|------------|------------------------|------------|--------------|-----------------------|------------|------------------------|------------|
|                      | Total<br>(A) | Equal to Minimum Wage |            | More than Minimum Wage |            | Total<br>(D) | Equal to Minimum Wage |            | More than Minimum Wage |            |
|                      |              | No.<br>(B)            | %<br>(B/A) | No.<br>(C)             | %<br>(C/A) |              | No.<br>(E)            | %<br>(E/D) | No.<br>(F)             | %<br>(F/D) |
|                      | Workers      |                       |            |                        |            |              |                       |            |                        |            |
| Permanent            | 2,075        | 0                     | 0%         | 2,075                  | 100%       | 2,204        | 0                     | 0%         | 2,204                  | 100%       |
| Male                 | 2,044        | 0                     | 0%         | 2,044                  | 100%       | 2,165        | 0                     | 0%         | 2,165                  | 100%       |
| Female               | 31           | 0                     | 0%         | 31                     | 100%       | 39           | 0                     | 0%         | 39                     | 100%       |
| Other than Permanent | 2,920        | 650                   | 22%        | 2,270                  | 78%        | 2,856        | 676                   | 24%        | 2,180                  | 76%        |
| Male                 | 2,797        | 589                   | 21%        | 2,208                  | 79%        | 2,748        | 613                   | 22%        | 2,135                  | 78%        |
| Female               | 123          | 61                    | 50%        | 62                     | 50%        | 108          | 63                    | 58%        | 45                     | 42%        |

### 3. Details of remuneration/salary/wages

#### a. Median remuneration/wages:

|                                  | Male   |                                                                                  | Female |                                                                                 |
|----------------------------------|--------|----------------------------------------------------------------------------------|--------|---------------------------------------------------------------------------------|
|                                  | Number | Median remuneration/<br>salary / wages of<br>respective category<br>(in ₹ Lakhs) | Number | Median remuneration/<br>salary/ wages of<br>respective category<br>(in ₹ lakhs) |
| Board of Directors (BoD)*        | 8      | Nil**                                                                            | 1      | -                                                                               |
| Key Managerial Personnel         | 2      | 235.00                                                                           | 0      | -                                                                               |
| Employees other than BoD and KMP | 2181   | 8.00                                                                             | 98     | 3.86                                                                            |
| Workers                          | 2044   | 6.50                                                                             | 31     | 3.65                                                                            |

\*The Non-executive Directors of the Company are entitled for sitting fees only. The detail of remuneration of Non-executive Directors is provided in Corporate Governance Report and is governed by the Nomination and Remuneration. The sitting fees to Non-executive Directors is, therefore, not considered for the purpose above.

\*\* No remuneration drawn by Executive Directors as they have forgone their remuneration during the FY 2025-26.

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

|                                                 | FY 2025-26 | FY 2024-25 |
|-------------------------------------------------|------------|------------|
| Gross wages paid to females as % of total wages | 3.29%      | 2.84%      |

Note: Reasonable assurance has been carried out by DNV for the above indicator.

### 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)

We are committed to upholding and respecting human rights throughout our operations. Our Business Responsibility and Sustainability Committee is responsible for addressing any human rights impacts or issues that our business may cause or contribute to. The Committee works closely with business leaders and functional teams to identify, assess, and appropriately address human rights-related risks and concerns, ensuring that our operations are conducted in a responsible and ethical manner.

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

We have robust grievance redressal mechanism to address human rights concerns across our operations. Employees and workers are encouraged to report any human rights-related issues to the Head of Human Resources or their respective HR

representatives. To promote accessibility and confidentiality, concerns may also be raised anonymously through designated grievance channels.

All reported concerns are reviewed by the Business Responsibility and Sustainability Committee in consultation with the Head-HR, with due consideration given to the nature and severity of each case. Based on the assessment, appropriate recommendations and corrective actions are determined and communicated to the relevant stakeholders for implementation. We are committed to ensuring that all grievances are handled with fairness, confidentiality, impartiality, timeliness, and due process, thereby fostering a workplace built on respect, trust, and accountability.

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

|                                   | FY 2025-26            |                                       |         | FY 2024-25            |                                       |         |
|-----------------------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
|                                   | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Sexual Harassment                 | 1                     | Nil                                   | None    | Nil                   | Nil                                   | None    |
| Discrimination at workplace       | Nil                   | Nil                                   |         | Nil                   | Nil                                   |         |
| Child Labour                      | Nil                   | Nil                                   |         | Nil                   | Nil                                   |         |
| Forced Labour/ Involuntary Labour | Nil                   | Nil                                   |         | Nil                   | Nil                                   |         |
| Wages                             | Nil                   | Nil                                   |         | Nil                   | Nil                                   |         |
| Other human rights related issues | Nil                   | Nil                                   |         | Nil                   | Nil                                   |         |

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

|                                                                                                                                     | FY 2025-26 | FY 2024-25 |
|-------------------------------------------------------------------------------------------------------------------------------------|------------|------------|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | 1          | Nil        |
| Complaints on POSH as a % of female employees/ workers                                                                              | 0.40%      | Nil        |
| Complaints on POSH upheld                                                                                                           | Nil        | Nil        |

Note: Reasonable assurance has been carried out by DNV for the above indicator.

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

We have robust measures in place to protect the complainant in discrimination and harassment cases. The measures include safeguarding complainants from threats, intimidation, retaliation and victimisation. We also ensure that complainant's employment status or promotions will not be affected if he/she reports any incident related to discrimination or harassment.

In addition, our Whistleblower Policy provides protection to the complainant in case he/she reports actual or suspected instances of misconduct, unethical behaviour, inappropriate practices, or violations of applicable policies and regulations. The policy includes the following aspects

- No unfair treatment will be meted out to the Whistle Blower
- Treat victimisation as a serious matter including initiating disciplinary action on such person/(s)
- Ensure complete confidentiality
- Not attempt to conceal evidence of the Protected Disclosure
- Take disciplinary action, if anyone destroys or conceals evidence of the Protected Disclosure made/to be made
- Provide an opportunity of being heard to the persons involved especially to the subject



**9. Do human rights requirements form part of your business agreements and contracts?**

At present, human rights do not form part of contractual clauses in our business agreements; however, we support our business associates and contractors to follow ethical practices and comply with relevant laws and regulations.

**10. Assessments for the year:**

|                             | <b>% of your plants and offices that were assessed<br/>(by entity or statutory authorities or third parties)</b>                 |
|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| Child labour                | We are not conducting formal assessments on these topics; however, we are in compliance with all applicable laws and regulations |
| Forced/involuntary labour   |                                                                                                                                  |
| Sexual harassment           |                                                                                                                                  |
| Discrimination at workplace |                                                                                                                                  |
| Wages                       |                                                                                                                                  |

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

Not applicable

**Leadership Indicators**

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

During the reporting period, we did not receive any grievances or complaints/grievances on human rights. Consequently, no new business processes were introduced/modified.

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

We have not conducted any due diligence procedures for human rights issues during the year.

**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?**

In line with our commitment on ensuring accessibility to differently abled employees and workers as mentioned in Principle 3, we stand committed to ensuring accessibility to differently abled visitors, demonstrated by significant accessibility measures across our offices and plants. These include ramps, accessible restrooms and meeting spaces, ensuring ease of access for differently abled visitors. We actively foster a culture of inclusivity for all.

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

|                                  | <b>% of value chain partners (by value of business done with such partners) that were assessed</b>                                               |
|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| Sexual Harassment                | We recognise the importance of human rights across our value chain and expect our value chain partners to follow responsible business practices. |
| Discrimination at workplace      |                                                                                                                                                  |
| Child Labour                     |                                                                                                                                                  |
| Forced Labour/Involuntary Labour |                                                                                                                                                  |
| Wages                            |                                                                                                                                                  |
| Others- please specify           |                                                                                                                                                  |

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

Not applicable

**PRINCIPLE**
**6**

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

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

| Parameter                                                                                                                                                                  | FY 2025-26       | FY 2024-25       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|
| <b>From renewable sources</b>                                                                                                                                              |                  |                  |
| Total electricity consumption (A) (GJ)                                                                                                                                     | 1,09,307         | 1,08,095         |
| Total fuel consumption (B) (GJ)                                                                                                                                            | 17,77,293        | 18,35,343        |
| Energy consumption through other sources (C) (GJ)                                                                                                                          | 0                | 0                |
| <b>Total energy consumed from renewable sources (A+B+C)</b>                                                                                                                | <b>18,86,600</b> | <b>19,43,438</b> |
| <b>From non-renewable sources</b>                                                                                                                                          |                  |                  |
| Total electricity consumption (D) (GJ)                                                                                                                                     | 8,73,990         | 9,28,977         |
| Total fuel consumption (E) (GJ)                                                                                                                                            | 57,73,946        | 60,91,802        |
| Energy consumption through other sources (F) (GJ)                                                                                                                          | 0                | 0                |
| <b>Total energy consumed from non-renewable sources (D+E+F)</b>                                                                                                            | <b>66,47,936</b> | <b>70,20,779</b> |
| <b>Total energy consumed (A+B+C+D+E+F)</b>                                                                                                                                 | <b>85,34,536</b> | <b>89,64,217</b> |
| Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations) (GJ/INR)                                                                           | 0.00018          | 0.00019          |
| <b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total energy consumption/ Revenue from operations adjusted for PPP) (GJ/US\$) | 0.0036           | 0.0040           |
| <b>Energy intensity in terms of physical output (GJ/sqm)</b>                                                                                                               | 0.10             | 0.10             |
| Energy intensity (optional) – the relevant metric may be selected by the entity                                                                                            | -                | -                |

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

Yes, Reasonable assurance has been carried out by DNV for the above indicator.

**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, we are not a designated consumer of the PAT scheme.


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

| Parameter                                                                                                                                                             | FY 2025-26 | FY 2024-25 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|
| <b>Water withdrawal by source (in kilolitres)</b>                                                                                                                     |            |            |
| (i) Surface water                                                                                                                                                     | 2,17,954   | 1,96,427   |
| (ii) Groundwater                                                                                                                                                      | 7,98,688   | 8,47,826   |
| (iii) Third party water                                                                                                                                               | 4,48,074   | 4,79,224   |
| (iv) Seawater / desalinated water                                                                                                                                     | 0          | 0          |
| (v) Others                                                                                                                                                            | 0          | 0          |
| <b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>                                                                                       | 14,64,716  | 15,23,477  |
| <b>Total volume of water consumption (in kilolitres)</b>                                                                                                              | 14,64,716  | 15,23,477  |
| Water intensity per rupee of turnover (Total Water consumed / Revenue from operations) (KL/INR)                                                                       | 0.000030   | 0.000033   |
| <b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption/ Revenue from operations adjusted for PPP) (KL/US\$) | 0.00062    | 0.00068    |
| <b>Water intensity in terms of physical output (KL/sqm)</b>                                                                                                           | 0.017      | 0.017      |
| <b>Water intensity</b> (optional) – the relevant metric may be selected by the entity                                                                                 | -          | -          |

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

Yes, Reasonable assurance has been carried out by DNV for the above indicator.

**4. Provided the following details related to water discharged:**

| Parameter                                                                    | FY 2025-26                                                                               | FY 2024-25                                                                               |
|------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| <b>Water discharge by destination and level of treatment (in kilolitres)</b> |                                                                                          |                                                                                          |
| (i) To Surface water                                                         | All our manufacturing facilities are equipped with Zero Liquid Discharge (ZLD) facility. | All our manufacturing facilities are equipped with Zero Liquid Discharge (ZLD) facility. |
| - No treatment                                                               |                                                                                          |                                                                                          |
| - With treatment – please specify level of treatment                         |                                                                                          |                                                                                          |
| (ii) To Groundwater                                                          |                                                                                          |                                                                                          |
| - No treatment                                                               |                                                                                          |                                                                                          |
| - With treatment – please specify level of treatment                         |                                                                                          |                                                                                          |
| (iii) To Seawater                                                            |                                                                                          |                                                                                          |
| - No treatment                                                               |                                                                                          |                                                                                          |
| - With treatment – please specify level of treatment                         |                                                                                          |                                                                                          |
| (iv) Sent to third parties                                                   |                                                                                          |                                                                                          |
| - No treatment                                                               |                                                                                          |                                                                                          |
| - With treatment – please specify level of treatment *                       |                                                                                          |                                                                                          |
| (v) Others                                                                   |                                                                                          |                                                                                          |
| - No treatment                                                               |                                                                                          |                                                                                          |
| - With treatment – please specify level of treatment                         |                                                                                          |                                                                                          |
| <b>Total water discharged (in kilolitres)</b>                                |                                                                                          |                                                                                          |

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

Yes, Reasonable assurance has been carried out by DNV for the above indicator.

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

We are committed to responsible water stewardship and the efficient management of water resources across our operations. As part of this commitment, we have implemented a Zero Liquid Discharge (ZLD) system across all our manufacturing facilities. Wastewater generated during operations is treated through Sewage Treatment Plants (STPs) and subsequently reused for suitable operational purposes. This enables us to reduce freshwater consumption, improve water-use efficiency, and advance our water conservation objectives while minimizing our environmental impact

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

| Parameter                           | Please specify unit | FY 2025-26   | FY 2024-25 |
|-------------------------------------|---------------------|--------------|------------|
| NOx                                 |                     |              |            |
| SOx                                 |                     |              |            |
| Particulate Matter (PM)             |                     |              |            |
| Persistent organic pollutants (POP) |                     | Not measured |            |
| Volatile organic compounds (VOC)    |                     |              |            |
| Hazardous air pollutants (HAP)      |                     |              |            |
| Others- please specify              |                     |              |            |

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 Independent assessment/ evaluation/ assurance was carried out for the reporting period.

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

| Parameter                                                                                                                                                                                                                          | Unit                                        | FY 2025-26 | FY 2024-25 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------|------------|
| <b>Total Scope 1 emissions</b><br>(Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                                                    | Metric tonnes of CO <sub>2</sub> equivalent | 4,14,938   | 4,37,311   |
| <b>Total Scope 2 emissions</b><br>(Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                                                    | Metric tonnes of CO <sub>2</sub> equivalent | 1,72,370   | 1,87,602   |
| <b>Total Scope 1 and Scope 2 emissions intensity per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) (tCO <sub>2</sub> e/INR)                                                            | -                                           | 0.000012   | 0.000013   |
| <b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations adjusted for PPP) (tCO <sub>2</sub> e/US\$) | -                                           | 0.00025    | 0.00028    |
| <b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b> (tCO <sub>2</sub> e/sqm)                                                                                                                           | -                                           | 0.0069     | 0.0071     |
| <b>Total Scope 1 and Scope 2 emission intensity</b> (optional) – the relevant metric may be selected by the entity                                                                                                                 | -                                           | -          | -          |

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

Yes, Reasonable assurance has been carried out by DNV for the above indicator.



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

We are committed to actively reducing our greenhouse gas emissions across our operations through the following select initiatives:

- Utilizing biomass as a fuel source at our manufacturing facilities
- Procuring renewable electricity through on-site solar installations, Power Purchase Agreements (PPAs) with third parties, and group captive arrangements.
- Implementing energy-efficient technologies and process improvements to reduce electricity consumption across our manufacturing facilities. Further details are provided under Conservation of Energy in Annexure-6 of the Annual Report.
- Deploying electric forklifts at select manufacturing locations for the loading, unloading, and transportation of materials, thereby reducing emissions associated with material handling operations.
- Undertaking continuous monitoring and optimization of energy consumption to improve operational efficiency

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

| Parameter                                                                                                                                                            | FY 2025-26        | FY 2024-25*       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| <b>Total Waste generated (in metric tonnes)</b>                                                                                                                      |                   |                   |
| Plastic waste (A)                                                                                                                                                    | 1,809.48          | 1783.69           |
| E-waste (B)                                                                                                                                                          | 4.28              | 13.77             |
| Bio-medical waste (C)                                                                                                                                                | 0.01              | -                 |
| Construction and demolition waste (D)                                                                                                                                |                   | -                 |
| Battery waste (E)                                                                                                                                                    | 20.73             | 0.50              |
| Radioactive waste (F)                                                                                                                                                |                   | -                 |
| Other Hazardous waste. Please specify, if any. (G)                                                                                                                   | 66.97             | 63.64             |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)                                 | 43,951.97         | 36,426.93         |
| <b>Total (A+B + C + D + E + F + G + H)</b>                                                                                                                           | <b>45,853.44</b>  | <b>38,288.53</b>  |
| <b>Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/INR)</b>                                                              | <b>0.00000095</b> | <b>0.00000083</b> |
| <b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/US\$)</b> | <b>0.000019</b>   | <b>0.000017</b>   |
| <b>Waste intensity in terms of physical output (MT/sqm)</b>                                                                                                          | <b>0.00054</b>    | <b>0.00044</b>    |
| <b>Waste intensity (optional) – the relevant metric may be selected by the entity</b>                                                                                | <b>-</b>          | <b>-</b>          |
| <b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>                       |                   |                   |
| <b>Category of waste</b>                                                                                                                                             |                   |                   |
| (i) Recycled                                                                                                                                                         | 17,778.74         | 22,250.85         |
| (ii) Re-used                                                                                                                                                         | -                 | -                 |
| (iii) Other recovery operations                                                                                                                                      | -                 | -                 |
| <b>Total</b>                                                                                                                                                         | <b>17,778.74</b>  | <b>22,250.85</b>  |
| <b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>                                                    |                   |                   |
| <b>Category of waste</b>                                                                                                                                             |                   |                   |
| (i) Incineration                                                                                                                                                     | -                 | -                 |
| (ii) Landfilling                                                                                                                                                     | 26,496.93         | 16,037.68         |
| (iii) Other disposal operations                                                                                                                                      | -                 | -                 |
| <b>Total</b>                                                                                                                                                         | <b>26,496.93</b>  | <b>16,037.68</b>  |

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

Yes, Reasonable assurance has been carried out by DNV for the above indicator.

\* The numbers have been restated due to a change in the methodology adopted for reporting.

**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.**

We are committed to minimizing waste generation across our operations through a systematic approach based on the principles of reduce, reuse, and recycle. We continuously strive to improve resource efficiency and promote responsible waste management practices across our facilities. For waste that cannot be avoided or recovered, we ensure environmentally responsible handling, treatment, and disposal in a responsible way. Key waste management initiatives undertaken include:

- Maintaining dedicated storage areas for the safe handling and segregation of various waste streams, including e-waste, battery waste, hazardous waste, and non-hazardous waste.
- Ensuring segregation of waste at source to facilitate efficient collection, recycling, and disposal.
- Managing hazardous waste in accordance with the applicable Hazardous Waste Management Rules and channelling it to authorized recyclers and treatment facilities for safe processing and/or disposal.
- Promoting the recycling and recovery of eligible waste materials to reduce landfill disposal and support 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)<br>If no, the reasons thereof and corrective action taken, if any. |
|----------------|--------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Not applicable |                                |                    |                                                                                                                                                                |

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

| Name and brief details of project                                                 | EIA Notification No. | Date | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes/No) | Relevant Web link |
|-----------------------------------------------------------------------------------|----------------------|------|-------------------------------------------------------------|------------------------------------------------|-------------------|
| Not applicable as no EIA has been carried out during the current reporting period |                      |      |                                                             |                                                |                   |

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

Yes, we are compliant with applicable laws, regulation, and guidelines.

| 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 |
|----------------|-----------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------|
| Not applicable |                                                                       |                                       |                                                                                                           |                                 |



## 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: Gailpur (Tijara block) & Sikandrabad
- (ii) Nature of operations: Manufacturing of tiles
- (iii) Water withdrawal, consumption and discharge in the following format:

| Parameter                                                                      | FY 2025-26                                                                               | FY 2024-25                                                                               |
|--------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| Water withdrawal by source (in kilolitres)                                     |                                                                                          |                                                                                          |
| (i) Surface water                                                              | 0                                                                                        | 0                                                                                        |
| (ii) Groundwater                                                               | 6,31,800                                                                                 | 6,62,703                                                                                 |
| (iii) Third party water                                                        | 0                                                                                        | 0                                                                                        |
| (iv) Seawater / desalinated water                                              | 0                                                                                        | 0                                                                                        |
| (v) Others                                                                     | 0                                                                                        | 0                                                                                        |
| Total volume of water withdrawal (In kL)                                       | 6,31,800                                                                                 | 6,62,703                                                                                 |
| Total volume of water consumption (In kL)                                      | 6,31,800                                                                                 | 6,62,703                                                                                 |
| Water intensity per rupee of turnover (Water consumed / turnover)              | 0.000013                                                                                 | 0.000014                                                                                 |
| Water intensity (optional) – the relevant metric may be selected by the entity | -                                                                                        | -                                                                                        |
| Water discharge by destination and level of treatment (in kilolitres)          |                                                                                          |                                                                                          |
| (i) Into Surface water                                                         | All our manufacturing facilities are equipped with Zero Liquid Discharge (ZLD) facility. | All our manufacturing facilities are equipped with Zero Liquid Discharge (ZLD) facility. |
| - No treatment                                                                 |                                                                                          |                                                                                          |
| - With treatment – please specify level of treatment                           |                                                                                          |                                                                                          |
| (ii) Into Groundwater                                                          |                                                                                          |                                                                                          |
| - No treatment                                                                 |                                                                                          |                                                                                          |
| - With treatment – please specify level of treatment                           |                                                                                          |                                                                                          |
| (iii) Into Seawater                                                            |                                                                                          |                                                                                          |
| - No treatment                                                                 |                                                                                          |                                                                                          |
| - With treatment – please specify level of treatment                           |                                                                                          |                                                                                          |
| (iv) Sent to third parties                                                     |                                                                                          |                                                                                          |
| - No treatment                                                                 |                                                                                          |                                                                                          |
| - With treatment – please specify level of treatment                           |                                                                                          |                                                                                          |
| (v) Others                                                                     |                                                                                          |                                                                                          |
| - No treatment                                                                 |                                                                                          |                                                                                          |
| - With treatment – please specify level of treatment                           |                                                                                          |                                                                                          |
| Total water discharged (in kilolitres)                                         |                                                                                          |                                                                                          |

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

| Parameter                                                                                                                                                                   | Unit                                           | FY 2025-26 | FY 2024-25    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------|---------------|
| Total Scope 3 emissions<br>(Break-up of the GHG into<br>CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | Metric tonnes of CO <sub>2</sub><br>equivalent |            |               |
| Total Scope 3 emissions per rupee of turnover                                                                                                                               |                                                |            | Not estimated |
| Total Scope 3 emission intensity (optional) – the<br>relevant metric may be selected by the entity                                                                          |                                                |            |               |

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

No Independent assessment/ evaluation/assurance was carried out for the reporting period.

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

Not applicable

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

| S. No | Initiative undertaken                              | Details of the initiative (Web-link, if any, may be provided along-with summary)                                                                                                                           | Outcome of initiative                                                     |
|-------|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|
| 1     | Utilisation of process waste in production process | We re-use majority of broken tiles, sludge and other process waste back into our manufacturing process                                                                                                     | Lower waste generation during manufacturing process                       |
| 2     | Rainwater harvesting                               | We have installed rainwater harvesting structures at in our manufacturing facilities in Gailpur, Sikandrabad, Malutana and Srikalahasti to replenish ground water                                          | Rainwater harvesting has helped in lowering the withdrawal of fresh water |
| 3     | Renewable energy                                   | Procurement of renewable electricity through installation of solar panels and Power Purchase Agreement (PPA) with third parties                                                                            | Lowering GHG emissions of the Company                                     |
| 4     | Renewable fuel                                     | Utilisation of biomass as fuel in the kilns at our manufacturing locations                                                                                                                                 | Lowering GHG emissions of the Company                                     |
| 5     | Energy efficiency                                  | Installations of energy efficient technology leading to reduction in use of electricity in our manufacturing facilities. Refer CONSERVATION OF ENERGY under Annexure-6 of the Director Report for details. | Lowering power consumption of the Company                                 |

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

We have a comprehensive Business Continuity and Disaster Management framework to enhance organizational resilience and ensure the safety of our workforce. The framework is designed to minimize operational disruptions and enable an effective response to potential risks arising from natural disasters, emergencies, or other unforeseen events. Our Risk Committee is pivotal in managing our risk management strategies including disaster management and business continuity. The Committee plays a key role in identifying, assessing, and managing risks, while ensuring that appropriate measures are in place to maintain business continuity and protect critical operations.

Key features of our Business Continuity and Disaster Management Plan include:

- Maintaining uninterrupted business operations during disruptions and unforeseen events.
- Minimising operational downtime and mitigating potential financial impacts arising from disruptions.



- Ensuring a timely and coordinated response to emergencies and crisis situations.
- Facilitating swift recovery and restoration of operations following accidents, incidents, or other disruptions.
- Safeguarding the health and safety of employees, contractors, and visitors, while protecting Company assets.
- Conducting periodic mock drills and emergency preparedness exercises to assess response effectiveness and readiness.
- Organizing knowledge-sharing and awareness programmes to strengthen business continuity and disaster management capabilities across the organization.
- Identifying and protecting critical business processes, infrastructure, and information systems to enhance organizational resilience.
- Regularly reviewing and updating business continuity and disaster management plans to address evolving risks and operational requirements.

**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.**

Not applicable

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

We recognise the importance of environment and sustainability at our value chain partners. We expect them to ensure responsible business practices at their facilities.

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

- By listed entity: Nil
- 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.**

Eleven

**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 Chamber of Commerce and Industry | Pan India                                                           |
| 2      | PHD Chamber of Commerce                               | Pan India                                                           |
| 3      | Indian Council of Ceramic Tile and Sanitaryware       | Pan India                                                           |
| 4      | Bhiwadi Manufacturers Association                     | Bhiwadi                                                             |
| 5      | Sikandrabad Industries Association                    | Sikandrabad                                                         |
| 6      | Indian Industries Association                         | Pan India                                                           |

| S. No. | Name of the trade and industry chambers/ associations | Reach of trade and industry chambers/ associations (State/National) |
|--------|-------------------------------------------------------|---------------------------------------------------------------------|
| 7      | Bhiwadi Chamber of Commerce and Industries            | Bhiwadi                                                             |
| 8      | National Safety Council of India                      | Mumbai                                                              |
| 9      | Bhiwadi Integrated Industrial Association             | Bhiwadi                                                             |
| 10     | All India Organisation of Employers (AIOE)            | National                                                            |
| 11     | Confederation of Indian Industry (CII)                | National                                                            |

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

| Name of authority | Brief of the case | Corrective action taken |
|-------------------|-------------------|-------------------------|
| None              |                   |                         |

## Leadership Indicators

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

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

We are associated with various chambers of commerce/associations with an intention of mutual learning and contribution in development process. As and when required we put forth our views on the issues faced by the industry with respective business forums/chambers

## 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 |
|-----------------------------------|----------------------|----------------------|-------------------------------------------------------------|--------------------------------------------------|-------------------|
|-----------------------------------|----------------------|----------------------|-------------------------------------------------------------|--------------------------------------------------|-------------------|

Not applicable as no SIA was conducted

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.

| 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 ₹) |
|--------|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|---------------------------------------|
|--------|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|---------------------------------------|

Not applicable

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

We have robust grievance redressal mechanism to receive, assess, and address concerns raised by communities. We actively engage with community stakeholders through various channels, including site visits, surveys, meetings, and outreach



initiatives, to better understand their perspectives and respond to their concerns in a timely and appropriate manner. In addition, community members can communicate their feedback, concerns, or grievances through the “Contact Us” section of our website. We are committed to fostering transparent communication and maintaining continuous engagement with communities surrounding our operations. Through these efforts, we seek to build trust, strengthen relationships, and contribute positively to the social and economic well-being of the communities.

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

|                                             | FY 2025-26   | FY 2024-25*  |
|---------------------------------------------|--------------|--------------|
| Directly sourced from MSMEs/small producers | 19.09%       | 18.78%       |
| Sourced directly from within India          | Not measured | Not measured |

\* The numbers have been restated due to a change in the methodology adopted for reporting.

Note: Reasonable assurance has been carried out by DNV for the above indicator.

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

| Location     | FY 2025-26 | FY 2024-25 |
|--------------|------------|------------|
| Rural        | 40.68%     | 42.16%     |
| Semi-urban   | 0%         | 0%         |
| Urban        | 16.64%     | 14.84%     |
| Metropolitan | 42.68%     | 43.00%     |

Note: Reasonable assurance has been carried out by DNV for the above indicator.

## Leadership Indicators

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

| Details of negative social impact identified | Corrective action taken |
|----------------------------------------------|-------------------------|
| Not applicable                               |                         |

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

| S. No. | State | Aspirational District | Amount spent (In ₹) |
|--------|-------|-----------------------|---------------------|
| None   |       |                       |                     |

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

We do not have a preferential procurement policy.

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

We do not have a preferential procurement policy. Our existing procurement mechanism do not bifurcate between procurement from our partners.

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

Not applicable

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

| S. No. | Intellectual Property based on traditional knowledge | Owned/ Acquired (Yes/No) | Benefit shared (Yes / No) | Basis of calculating benefit share |
|--------|------------------------------------------------------|--------------------------|---------------------------|------------------------------------|
| None   |                                                      |                          |                           |                                    |

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

| Name of authority | Brief of the Case | Brief of the Case |
|-------------------|-------------------|-------------------|
| Not applicable    |                   |                   |

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

| S. No.                                            | CSR Project | No. of persons benefited from CSR projects | % of beneficiaries from vulnerable and marginalised groups |
|---------------------------------------------------|-------------|--------------------------------------------|------------------------------------------------------------|
| Please refer to director's report for CSR details |             |                                            |                                                            |

## 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.**

Customer satisfaction is central to our business and remains one of our highest priorities. We are committed to continuously enhancing our products and services by actively seeking and incorporating customer feedback. This enables us to better understand customer needs, enhance customer experience, and consistently meet or exceed expectations. To support this commitment, we have structured mechanism for receiving and addressing customer feedback, complaints, and grievances. Customers can reach us through our dedicated toll-free helpline or via the messaging feature available on the "Contact Us" section of our website. Every complaint is thoroughly reviewed to identify its root cause and implement appropriate corrective actions. We are committed to providing timely responses and ensuring the effective resolution of customer concerns.

In addition, we regularly conduct customer engagement, feedback, and awareness programmes across various locations to strengthen relationships and gain valuable insights into customer expectations. We also work closely with our dealer network to ensure customer complaints are addressed within defined timelines and service standards. Through these efforts, we strive to enhance customer satisfaction, strengthen customer trust, and build lasting relationships with our stakeholders.

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

|                                                             | As a percentage to total turnover |
|-------------------------------------------------------------|-----------------------------------|
| Environmental and social parameters relevant to the product | 0                                 |
| Safe and responsible usage                                  | 100%                              |
| Recycling and/or safe disposal                              | 0                                 |

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



|                                       | FY 2025-26               |                                   |         | FY 2024-25               |                                   |         |
|---------------------------------------|--------------------------|-----------------------------------|---------|--------------------------|-----------------------------------|---------|
|                                       | Received during the year | Pending resolution at end of year | Remarks | Received during the year | Pending resolution at end of year | Remarks |
| <b>Data privacy</b>                   | Nil                      | Nil                               | None    | Nil                      | Nil                               | None    |
| <b>Advertising</b>                    | Nil                      | Nil                               |         | Nil                      | Nil                               |         |
| <b>Cyber-security</b>                 | Nil                      | Nil                               |         | Nil                      | Nil                               |         |
| <b>Delivery of essential services</b> | Nil                      | Nil                               |         | Nil                      | Nil                               |         |
| <b>Restrictive Trade practices</b>    | Nil                      | Nil                               |         | Nil                      | Nil                               |         |
| <b>Unfair Trade Practices</b>         | Nil                      | Nil                               |         | Nil                      | Nil                               |         |
| <b>Others</b>                         | Nil                      | Nil                               |         | Nil                      | Nil                               |         |

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

|                          | Number | Reasons for recall |
|--------------------------|--------|--------------------|
| <b>Voluntary recalls</b> | Nil    | Not applicable     |
| <b>Forced recalls</b>    | Nil    | Not applicable     |

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

We are committed to maintaining a resilient cybersecurity environment through proactive risk management, continuous monitoring, and robust security controls designed to protect our information assets and technology infrastructure. We have established a comprehensive framework to manage cybersecurity risks and safeguard data privacy, supported by appropriate preventive, detective, and corrective measures.

Our cybersecurity framework encompasses a broad range of controls, including cyber risk assessments, security policies, physical and personnel security, asset management, access controls, secure system development practices, incident response and management, and adherence to industry-recognized standards and best practices. These measures help protect our information assets, including data, software, hardware, and network systems, while supporting the confidentiality, integrity, and availability of critical information.

Our cybersecurity framework incorporates key strategies and controls designed to identify, prevent, detect, and respond to evolving cyber threats. Key elements of the framework include:

- **Cyber Risk Governance:** Conducting periodic assessments to identify, evaluate, and prioritize cybersecurity risks based on their likelihood and potential impact on business operations.
- **Employee Awareness and Training:** Fostering a security-conscious culture through regular training and awareness programmes covering topics such as password security, phishing prevention, and adherence to cybersecurity protocols.
- **Layered Security Controls:** Deploying multiple layers of security, including firewalls, intrusion detection systems, and encryption technologies, to protect network infrastructure and data.
- **Data Resilience and Recovery:** Maintaining secure and regularly tested backup systems for critical data to support business continuity and facilitate rapid recovery in the event of a disruption.
- **Access Management:** Implementing robust access control measures, ensuring that users have access only to the systems and information necessary for their roles.
- **Vulnerability Assessment and Remediation:** Conducting regular vulnerability assessments, security audits, and penetration testing, and promptly addressing identified weaknesses to strengthen system security.

- Incident Response Preparedness: Maintaining and periodically testing a comprehensive incident response plan to enable timely and effective management of cybersecurity incidents.
- Security Monitoring and Threat Detection: Continuously monitoring systems, networks, and user activities to detect suspicious behaviour and respond to potential threats in a timely manner.

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

Not applicable

**7. Provide the following information relating to data breaches:**

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

Nil

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

Nil

**c. Impact, if any, of the data breaches**

Not applicable

Note: Reasonable assurance has been carried out by DNV for the above indicator.

## Leadership Indicators

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

Our customers have the access about our products and services on the Company's website. Additionally, we disseminate information to customers through our dealer network, display boards, exhibitions, catalogues, advertisements, and more.

Our product can be viewed at <https://www.kajariaceramics.com/>

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

We provide customers with clear and accessible information to facilitate the safe and responsible use of our products. This includes relevant usage instructions, safety guidelines, and cautionary information on product packaging to help customers use our products effectively and safely. In addition, our customer care team engages with customers through telephonic interactions to share best practices and product-related safety guidance. We also leverage digital platforms, including our website and social media channels, to raise awareness and disseminate information on the proper use of our products.

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

This question is not applicable since none of our products are categorised as essential services.

**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)**

None



## INDEPENDENT ASSURANCE STATEMENT to the Management of Kajaria Ceramics Limited

Kajaria Ceramics Limited (Corporate Identity Number L26924HR1985PLC056150, hereafter referred to as 'Kajaria Ceramics Limited' or 'the Company') has commissioned DNV Business Assurance India Private Limited ('DNV', 'us' or 'we') to undertake an independent reasonable level of assurance of the Company's disclosures in its Business Responsibility and Sustainability Report (hereafter referred to as 'BRSR') for the Financial Year (FY) 25-26. The disclosures include the BRSR Core indicators as per Annexure 17A of Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155, dated November 11, 2024.



### Our Conclusion:

Based on our review and procedures followed for reasonable level of assurance, DNV is of the opinion that, in all material aspects, the BRSR Core Key Performance Indicators (KPIs) under 9 ESG attributes (as listed in Annexure I of this statement) for FY 2025-26 are reported in accordance with reporting requirements outlined in Industry Standard on Reporting of BRSR Core.

### Scope of Work and Boundary

The scope of our engagement includes a reasonable level of assurance of the '9 BRSR Core Attributes' for the period FY 2025-26.

Boundary for the engagement covers the performance of Kajaria Ceramics Limited's operations in India that fall under the direct operational control of the Company's Legal structure. Based on the agreed scope with the Company, the boundary of reasonable assurance covers the operations of Kajaria Ceramics Limited across all locations in India for BRSR Core attributes 5-9. For BRSR Core attributes 1-4, the boundary is limited to the manufacturing plants in India.

### Reporting Criteria and Standards

The disclosures have been prepared by Kajaria Ceramics Limited in reference to:

- Industry Standard on Reporting of BRSR Core, Circular No.: SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated Dec 20, 2024.
- BRSR Core (Annexure 17A) as per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 captioned, "Master circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities", dated November 11, 2024.
- Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

### Assurance Methodology/Standard and Level of Assurance

The assurance engagement has been carried out in accordance with DNV's VeriSustain™ protocol, V6.0, which is based on our professional experience and international assurance practice, and the international standard in Assurance Engagements, ISAE 3000 (revised) - Assurance Engagements other than Audits or Reviews of Historical Financial Information. DNV's VeriSustain™ Protocol, V6.0 has been developed in accordance with the most widely accepted reporting and assurance standards. Apart from DNV's VeriSustain™ protocol (V6.0), DNV team has also followed ISO 14064-3 - Specification with guidance for the verification and validation of greenhouse gas statements to evaluate disclosures with respect to Greenhouse gases.

### Our competence, and Independence

DNV applies its own management standards and compliance policies for quality control, which are based on the principles enclosed within ISO/IEC 17029:2019- Conformity Assessment - General principles and requirements for validation and verification bodies and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. DNV has complied with the Code of Conduct during the assurance engagement. DNV's established policies and procedures are designed to ensure that DNV, its personnel and, where applicable, others are subject to independence requirements (including personnel of other entities of DNV) and maintain independence where required by relevant ethical requirements.

This engagement work was carried out by an independent team of sustainability assurance professionals. During the reporting period i.e FY 2025-26, DNV, to the best of its knowledge, was not involved in any non-audit/non-assurance work with the Company and its Group entities which could lead to any Conflict of Interest. DNV was not involved in the preparation of any statements or data included in the Report except for this Assurance Statement. DNV maintains complete impartiality toward stakeholders interviewed during the assurance process.



## Basis of our conclusion

As part of our independent assurance engagement, we have evaluated the reported environmental, social, and governance (ESG) information against the agreed criteria. Throughout the engagement, we exercised rigorous professional judgment and maintained a high level of professional skepticism to ensure the integrity and reliability of our conclusions.

As part of the assurance process, a multi-disciplinary team of assurance specialists performed assurance work for selected sites of Kajaria Ceramics Limited. We carried out the following activities:

- Reviewed the disclosures under BRSR Core, encompassing the framework for assurance consisting of a set of Key Performance Indicators (KPIs) under 9 ESG attributes. The Industry Standard on Reporting of BRSR Core used a basis of reasonable level of assurance.
- Evaluation of the design and implementation of key systems, processes and controls for collecting, managing and reporting the BRSR Core indicators. Assessment of operational control and reporting boundaries.
- Seek extensive evidence across all relevant areas, ensuring a detailed examination of BRSR Core indicators. Engaged directly with internal stakeholders to gather insights and corroborative evidence for each disclosed indicator.
- DNV audit team conducted on-site audits for data testing and also, to assess the uniformity in reporting processes and also, quality checks at different locations of the Company. Sites for data testing and reporting system checks were selected based on the percentage contribution each site makes to the reported indicator, complexity of operations at each location (high/low/medium) and reporting system within the organization. Sites selected for audits are listed in Annexure II.
- Interviews with selected senior managers responsible for management of disclosures and review of selected evidence to support environmental KPIs and metrics disclosed in the Report. We were free to choose interviewees and interviewed those with overall responsibility of monitoring, data collation and reporting the selected indicators.
- Verification of the consolidated reported performance disclosures in context to the Principle of Completeness as per VeriSustain™ Protocol, V6.0 for reasonable level of assurance for the disclosures.

## Inherent Limitations

DNV's assurance engagement assume that the data and information provided by the Company to us as part of our review have been provided in good faith, is true, complete, sufficient, and authentic, and is free from material misstatements. The assurance scope has the following limitations:

- The assurance engagement considers an uncertainty of  $\pm 5\%$  based on materiality threshold for estimation/measurement errors and omissions.
- DNV has not been involved in evaluation or assessment of any financial data/performance of the company. DNV opinion on specific BRSR Core indicators (for total revenue from operations; Principle 3, Question 1(c) of Essential Indicators for Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company; Principle 8, Question 4 of Essential Indicators, Principle 1, Question 8 of Essential Indicators and Principle 1, Question 9 of Essential Indicators) relies on the third party audited financial reports of the Company. DNV does not take any responsibility of the financial data reported in the audited financial reports of the Company.
- The assessment is limited to data and information within the defined Reporting Period. Any data outside this period is not considered within the scope of assurance.
- Data outside the operations specified in the assurance boundary is excluded from the assurance, unless explicitly mentioned otherwise in this statement.
- The assurance does not cover the Company's statements that express opinions, claims, beliefs, aspirations, expectations, aims, or future intentions. Additionally, assertions related to Intellectual Property Rights and other competitive issues are beyond the scope of this assurance.
- The assessment does not include a review of the Company's strategy or other related linkages expressed in the Report. These aspects are not within the scope of the assurance engagement.
- The assurance does not extend to mapping the Report with reporting frameworks other than those specifically mentioned. Any assessments or comparisons with frameworks beyond the specified ones are not considered in this engagement.
- Aspects of the Report that fall outside the mentioned scope and boundary are not subject to assurance. The assessment is limited to the defined parameters.
- The assurance engagement does not include a review of legal compliances. Compliance with legal requirements is not within the scope of this assurance, and the Company is responsible for ensuring adherence to relevant laws.



## Responsibility of the Company

Kajaria Ceramics Limited has the sole responsibility for the preparation of the BRSR and is responsible for all information disclosed in the BRSR Core attributes. The company is responsible for maintaining processes and procedures for collecting, analyzing and reporting the information and also, ensuring the quality and consistency of the information presented in the Report. Kajaria Ceramics Limited is also responsible for ensuring the maintenance and integrity of its website and any referenced BRSR disclosures on their website.

## DNV's Responsibility

In performing this assurance work, DNV's responsibility is to the Management of the Company; however, this statement represents our independent opinion and is intended to inform the outcome of the assurance to the stakeholders of the Company. DNV disclaims any liability or co-responsibility for any decision a person or entity would make based on this assurance statement.

### Use and distribution of Assurance statement

This assurance statement, including our conclusion has been prepared solely for the exclusive use and benefit of management of the company and solely for the purpose for which it is provided. To the fullest extent permitted by law, DNV does not assume responsibility to anyone other than company for DNV's work or this assurance statement. We have not performed any work, and do not express any conclusion, on any other information that may be published outside of the Report and/or on Company's website for the current reporting period.

The use of this assurance statement shall be governed by the terms and conditions of the contract between DNV and Kajaria Ceramics Limited. DNV does not accept any liability if this assurance statement is used for any purpose other than its intended use, nor does it accept liability to any third party in respect of this assurance statement.

|                                                   |                                     |
|---------------------------------------------------|-------------------------------------|
| For DNV Business Assurance India Private Limited, |                                     |
| Jas Sahib Singh Chadha<br>Lead Verifier           | Anjana Sharma<br>Assurance Reviewer |
| Assurance Team: Syed Rameez, Himanshu Babbar      |                                     |

**04/08/2026, Bengaluru, India.**