



August 19, 2025

National Stock Exchange of India Limited.

Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex,
Bandra (E),
Mumbai - 400 051

Scrip Code – KAYNES

BSE Limited.

Corporate Relationship Dept.,
14th floor, P. J. Tower,
Dalal Street, Fort
Mumbai - 400 001

Scrip Code – 543664

Dear Sir/ Madam,

Subject: Business Responsibility and Sustainability Report for the FY 2024-25.

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby enclosing the Business Responsibility and Sustainability Report (“**BRSR**”) for the Financial Year 2024-25, which also forms part of the Annual Report for the Financial Year 2024-25.

The above-mentioned information will also be available on website of the Company www.kaynestechology.co.in.

Request to kindly take this intimation on record.

Thanking You,
Yours faithfully,

For **Kaynes Technology India Limited**

Anuj Mehtha

Company Secretary and Compliance Officer
Membership No. A62542

Enclosed: Business Responsibility and Sustainability Report for the FY 2024-25.

KAYNES TECHNOLOGY INDIA LIMITED

CIN: L29128KA2008PLC045825

www.kaynestechology.co.in email ID: kaynestechnics@kaynestechology.net

H.O & Regd Off: 23-25, Belagola Food Industrial Estate, Metagalli PO, Mysore 570016 India
Telephone No: +91 8212582595



Business Responsibility and Sustainability Report

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

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Sr. No.	Particulars	FY 2024-25
1	Corporate Identity Number (CIN) of the Listed Entity	L29128KA2008PLC045825
2	Name of the Listed Entity	Kaynes Technology India Limited
3	Year of incorporation	28 March, 2008
4	Registered office address	23-25, Belagola Food Industrial Estate, Metagalli P.O., Mysuru - 570016 Karnataka, INDIA
5	Corporate address	23-25, Belagola Food Industrial Estate, Metagalli P.O., Mysuru - 570016 Karnataka, INDIA
6	E-mail	Kaynestechcs@kaynestechology.net
7	Telephone	+91 8212582595
8	Website	http://www.kaynestechology.co.in/
9	Financial year for which reporting is being done	01 April, 2024 to 31 March, 2025
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange Limited, BSE Limited
11	Paid-up Capital	₹ 640,843,050
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Rajesh Sharma +91 821 2582595 rajesh.sharma@kaynestechology.net
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone Basis
14	Name of assurance provider	Vinay & Keshava LLP
15	Type of assurance obtained	BRSR Core Reasonable Assurance

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Electronics Manufacturing Services	Electronics System Design and Manufacturing (ESDM)	100%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed
1.	Manufacture of bare printed circuit boards, loading of components onto printed circuit boards; manufacture of interface cards	26104	100%

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	15	2	17*
International	0	0	0

Note: *Includes two service stations

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	26
International (No. of Countries)	35

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

8%

c. A brief on types of customers

Dedicated to B2B excellence, our group delivers specialised solutions to an array of industries. Our valued clientele spans Automotive, Industrial, Railways, Aerospace & Defense, Medical and Consumer/IoT sectors. With a deep understanding of diverse challenges, we provide tailored services to empower businesses and foster growth.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	693*	519	74.89%	174	25.11%
2	Other than Permanent (E)	174	93	53.45%	81	46.55%
3	Total employees (D + E)	867	612	70.59%	255	29.41%
WORKERS						
4	Permanent (F)	1,271	802	63.10%	469	36.90%
5	Other than Permanent (G)	1,713	1,110	64.80%	603	35.20%
6	Total workers (F + G)	2,984	1,912	64.08%	1,072	35.92%

b. Differently abled Employees and workers:

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

Note: *The count of 5 Independent Directors is not included in the Board of Directors.

21. Participation/Inclusion/Representation of women

Particular	Total	No. and percentage of Females	
	(A)	No. (B)	% (B/A)
Board of Directors	8*	2	25%
Key Management Personnel	5	1	20%

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

The members below are common in both Board of Directors & Key Management Personnel (KMP)

Sl. No	Name	Designation
1	Ms. Savitha Ramesh	Chairperson of the Board
2	Mr. Ramesh Kunhikannan	Managing Director
3	Mr. Jairam P Sampath	Whole Time Director & CFO

*The count of 5 Independent Directors are included in the Board of Directors.

22. Turnover rate for permanent employees and workers

Particular	FY 2024-25 (Turnover rate in current FY)			FY 2023-24 (Turnover rate in previous FY)			FY 2022-23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	42.11%	55.20%	45.68%	32.75%	30.36%	32.15%	39.82%	51.85%	42.67%
Permanent Workers	84.60%	78.86%	82.60%	114.40%	98.92%	109.38%	104.33%	66.95%	94.03%

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

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

Sr. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/subsidiary/Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1	Kemsys Technologies Private Limited	Subsidiary	100%	No
2	Kaynes Electronics Manufacturing Private Limited	Subsidiary	100%	No
3	Kaynes International Design & Manufacturing Private Limited	Subsidiary	95.22%	No
4	Kaynes Embedded Systems Private Limited	Subsidiary	60%	No
5	Kaynes Technology Europe GmbH	Subsidiary	60%	No
6	Digicom Electronics INC	Subsidiary	100%	No
7	Kaynes Mechatronics Private Limited	Subsidiary	100%	No
8	ESSNKAY Electronics LLC	Subsidiary	100%	No
9	Kaynes Semicon Private Limited	Subsidiary	100%	No
10	Kaynes Circuits India Private Limited	Subsidiary	100%	No
11	Iskraemeco India Private Limited	Subsidiary	100%	No
12	Kaynes Holding Pte Ltd	Subsidiary	100%	No

VI. CSR Details

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

a. Turnover (in ₹)	19,154,430,000
b. Net worth (in ₹)	26,398,620,000

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) *	FY 2024-25			FY 2023-24		
		Current Financial Year			Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	0	0	-	15	0	IPO-related grievances
Employees and workers	Yes	8	0	-	0	0	-
Customers	Yes	12	0	-	0	0	-
Value Chain Partners	Yes	0	0	-	0	0	-
Other (please specify)	-	0	0	-	0	0	-

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

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	https://www.kaynestechnology.co.in/investors.html
Investors (other than shareholders)	
Shareholders	
Emp	
Customers	
Value Chain Partners	
Other (please specify)	

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Waste management	Risk	Inadequate waste management poses risks to electronics manufacturing companies, including regulatory noncompliance, reputational damage, increased operational costs and environmental impact. Improper handling and disposal of waste materials can lead to pollution, legal liabilities and negative public health, impacting the Company's performance and sustainability.	To effectively manage waste and hazardous materials, we implement measures to address present and future risks, mitigating environmental impact through proper disposal and containment. We also adopt eco-friendly materials, optimise consumption and closely monitor usage for a sustainable approach.	Negative



Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2.	Community wellbeing	Opportunity	Community well-being presents an opportunity for electronics manufacturing companies to build strong relationships, enhance brand reputation and foster longterm sustainability. Engaging in initiatives that support local communities, such as education, job creation and social welfare programmes, can create positive social impact and contribute to a thriving business ecosystem.	-	Positive
3.	Business Ethics and governance	Risk	Lack of business ethics, integrity and proper governance poses risks to electronics manufacturing companies, including damage to reputation, legal consequences, loss of stakeholder trust and financial losses. Engaging in unethical practices, such as bribery or fraud, can lead to legal disputes, regulatory penalties and erosion of the Company's credibility and long-term viability.	At Kaynes Technology, we place a paramount emphasis on business ethics and governance, recognising its crucial role in driving sustainable business performance and promoting transparency. To uphold these values, we have implemented several mechanisms and policies, such as the code of conduct, risk management policy, Board Diversity policy and Related Party Transactions policy. These policies work together to govern and ensure ethical practices throughout the Company, fostering a culture of integrity and responsible decision making.	Negative
4.	Material sourcing efficiency	Risk	Inefficient material sourcing poses risks to electronics manufacturing companies, including supply chain disruptions, increased costs, reputational damage and environmental impact. Reliance on non-sustainable or unreliable sources can result in material shortages, price fluctuations, ethical concerns and failure to meet stakeholder expectations for responsible sourcing, affecting the Company's operations and competitiveness.	The rationale behind material sourcing efficiency and building an efficient supply chain is to ensure a smooth production function and meet customer demands effectively. These efforts have a significant impact on the overall business, as they lead to streamlined operations, reduced costs and enhanced customer satisfaction, ultimately contributing to the Company's success and growth.	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5.	Product design and Lifecycle management	Risk	Inadequate product design and lifecycle management pose risks to electronics manufacturing companies, including product failures, market rejection, legal liabilities and negative environmental impact. Poorly designed products, insufficient quality control and lack of end-of-life planning can lead to safety issues, customer dissatisfaction and non-compliance with regulations, jeopardising the Company's reputation and financial success.	To effectively manage use of hazardous materials, we implement measures to address present and future risks, mitigating environmental impact through gradually adopting ecofriendly materials, optimising consumption and closely monitoring usage for a sustainable approach.	Negative
6.	Data Privacy and Cyber security	Risk	Inadequate IT security infrastructure and procedures can result in data security and integrity issues. However, we closely monitor critical aspects like access controls, physical security and logical security to ensure comprehensive protection.	As per the risk management roadmap, necessary actions are implemented to mitigate the adverse effects of actual or potential threats.	Negative
7.	Customer Satisfaction	Opportunity	The significance of customer satisfaction lies in elevating our Net Promoter Score (NPS), which directly correlates with improved customer loyalty and advocacy. By prioritising customer satisfaction, we cultivate a loyal customer base who are more likely to recommend our products and services to others.	-	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1.	Policy and management processes									
a	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b	Has the policy been approved by the Board? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c	Web Link of the Policies, if available									



Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
2	Whether the entity has translated the policy into procedures. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	No	ISO 9001:2015; IATF 16949:2016; ISO/TS 22163:2017; AS 9100 REV D; ISO13485:2016; Nadcap AC 7120 & AC 7121; AS 9110; ACE; IRIS Certification; ANSI certification	ISO 45001:2018; SA 8000:2014	-	SA 8000: 2014	ISO 14001: 2015	-	-	-
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Embracing a sustainable future, Kaynes is dedicated to integrating environmental and social responsibility into its operations. We aim to achieve our sustainability goals by reducing our carbon footprint, promoting green energy, responsible resource management and fostering a culture of sustainability throughout our organisation, making a positive impact on the world we live in.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not Applicable								

Governance, leadership and oversight

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

At Kaynes Technology, success as a technology-driven enterprise is entwined with the well-being of communities and cherished environment. As conscientious corporate citizens, we embrace ESG principles, proudly presenting our Business Responsibility Report. Our corporate philosophy prioritises community care. Through education and skill development, we empower individuals to contribute meaningfully, benefitting both the Company and community.

Health and wellness are paramount in nurturing thriving societies. Our comprehensive programmes promote employee well-being and support neighbouring communities' healthcare needs.

Environmental sustainability is central to our operations. Committed to biodiversity conservation, we minimise impact on delicate ecosystems through energy and water conservation.

Aligned with ESG targets, we aim to elevate contributions to community and environment. Our achievements showcase united efforts and unwavering support. We're dedicated to continuous improvement and innovation.

In conclusion, Kaynes believes in flourishing communities and a healthy environment for ethical practices and long-term success. Our Business Responsibility Report reflects firm dedication to ESG principles, forging a brighter, sustainable future together.

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

Mr. Rajesh Sharma, Chief Executive Officer-Kaynes Technology India Limited

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

If Yes please provide details

We are currently in the process of implementing an inclusive Environmental, Social and Governance (ESG) framework. This initiative will be guided and overseen by a newly formed ESG committee of the Board.

10 Details of Review of NGRBCs by the Company

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

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11 Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No).	No	Yes	Yes	No	Yes	Yes	No	No	No
If yes, provide name of the agency.		Mrs. Kalaivani S Practicing Company Secretary, Bengaluru			Mrs. Kalaivani S Practicing Company Secretary Bengaluru				

12 If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

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

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	1	Business Familiarisation of new subsidiaries & group strategy, risk assessment & mitigation training	100%
Key Managerial Personnel	3	Business Familiarisation of new subsidiaries & group strategy, risk assessment & mitigation training, ESG Awareness Programme & ESG Training	100%
Employees other than BOD and KMPs	143	<p>CSR (Corporate Social Responsibility):</p> <ul style="list-style-type: none"> • CSR 01 – Women Empowerment <p>EHS (Environmental, Health & Safety):</p> <ul style="list-style-type: none"> • EHS 01 – EHS Awareness • EHS 09 – Emergency Situation • EHS 10 – Environment Social Governance (ESG) <p>ETQ (Etiquette & Quality):</p> <ul style="list-style-type: none"> • ETQ 09 – E-Mail Etiquettes <p>EXT (Extended Training Modules):</p> <ul style="list-style-type: none"> • EXT 21 – IPC-A-610H • EXT 29 – Lean Waste Elimination • EXT 37 – Machine Basics • EXT 39 – Costing • EXT 43 – Kaizen for Organisational Excellence • EXT 50 – Valor Tool <p>QLT (Quality):</p> <ul style="list-style-type: none"> • QLT 13 – TPM (Total Productive Maintenance) • QLT 15 – Value Engineering • QLT 17 – FMEA (Failure Modes and Effects Analysis) • QLT 18 – COQ (Cost of Quality) • QLT 20 – SPC (Statistical Process Control) • QLT 21 – PPAP (Production Part Approval Process) • QLT 22 – APQP (Advanced Product Quality Planning) <p>SYS (Systems & Policies):</p> <ul style="list-style-type: none"> • SYS 18 – SA 8000 • SYS 20 – POSH (Prevention of Sexual Harassment) • SYS 21 – SA8000 and Ethical Trading Initiative • SYS 26 – Information Security Management System (ISMS) Policy 	96%
Workers	87	<p>EHS (Environmental, Health & Safety) Training Modules:</p> <ul style="list-style-type: none"> • EHS 01 – EHS Awareness • EHS 02 – Usage of PPEs and Hazcom Sheet • EHS 04 – Fire Fighting • EHS 07 – Security and Threat Awareness • EHS 08 – Employee Health & Hygiene • EHS 09 – Emergency Situation • EHS 16 – Chemical Handling • Handling of Raw Materials and PCBA <p>Management and Process Control:</p> <ul style="list-style-type: none"> • MGT 29 – 4M Management 	94%

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
		Process Related Modules: <ul style="list-style-type: none"> PRM 05 – Surface Mount Technology (SMT) PRM 06 – Through Hole Technology (TH) Quality Modules: <ul style="list-style-type: none"> QLT 01 – 7 QC Tools QLT 02 – 5S QLT 06 – Abnormality Reporting QLT 09 – Waste Management 	

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

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

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

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

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

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

If Yes, provide details in brief.

The Company is committed to preventing illegal and abusive practices, including bribery, anti-competitive behavior, and corruption, and will respond promptly and fairly to any such violations.

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

<https://www.kaynes technology.co.in/doc/Codes-and-Policies/BRSR%20Policy.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:

Particular	FY 2024-25	FY 2023-24
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Case Details	FY 2024-25		FY 2023-24	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

Not Applicable

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

Particular	FY 2024-25	FY 2023-24
Number of days of accounts payables	111	73

Note:

For this calculation:

- Accounts Payable include trade payables (Note no. 16(b)) from Audited Standalone Financial Statement (FS) for the year ended 31 March, 2025
- Cost of Goods/Services procured includes other expenses (Note no. 27 from FS), Cost of materials consumed (Note no. 22 from FS), Changes in Inventory (Note no. 23 from FS) and gross capex and intangible assets additions (Note no. 3, 3(b), 3(c) and 3(d) from FS)
- The methodology for calculating accounts payable has been revised in FY 2024-25 due to updated guidelines for calculating "Purchases" as per the Industry Standards. Therefore, FY 2024-25 the number of accounts payable is not comparable

Link to the Industry Standards: <https://nsearchives.nseindia.com/web/sites/default/files/inline-files/Industry%20Standards%20Note%20on%20BRSR%20with%20Annexure.pdf>

9. Open-ness of business

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

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	54.67%	70%
	b. Number of trading houses where purchases are made from	505	1,100
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	52.66%	42%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	0%	0%
	b. Number of dealers/distributors to whom sales are made	0	0
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0%	0%
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	12.44%	0.07%
	b. Sales (Sales to related parties/Total Sales)	17.20%	3.52%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	55.35%	60.45%
	d. Investments	85.62%	25.52%

Note:

1. A Trading House is a specialized legal entity primarily engaged in the business of export, import, and/or domestic trade of goods and services, facilitating such trade and providing related services to support these transactions. Unlike manufacturers, a Trading House does not itself manufacture products. Instead, it procures goods from manufacturers, maintains stock, and sells to other businesses (including EMS companies and other end-users) as an intermediary.
2. As per the defined criteria and definition of a dealers/distributor that the Company, on a standalone basis, does not have any sales to dealers/distributors.

Leadership Indicators

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

If Yes, provide details of the same.

Conflict of interest is a key part of our Code of Conduct, covering Directors, Senior Management, and Independent Directors. The policy defines their responsibilities in managing potential conflicts, ensuring transparency, accountability, and ethical decision-making. This commitment strengthens corporate governance and protects stakeholder interests, fostering trust and integrity throughout the organisation.

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe.

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

Essential Indicator

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

Sr. No.	Particular	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
1	R&D	16%	11.82%	R&D expenses aimed at impacting energy efficiency in motor controllers for BLDC fans.
2	Capex	53%	-	ROHS compliant SMT Machines, Green Energy Windmill, Nitrogen Plant, EV.

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

Yes

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

100%

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)	Not Applicable
(b)	E-waste	E-waste is handed over to an authorised agency (agency manages E-waste in line with EPR guidelines)
(c)	Hazardous waste	Hazardous Waste is disposed to KSPCB authorised agency as per KSPCB guidelines
(d)	Other waste	Not Applicable

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

No

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

Not Applicable

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

The Company reuses or disposes of through an authorised recycler.

Leadership Indicators

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

If yes, provide details in the following format?

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	If yes, provide the web-link
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No specific initiatives or innovative technologies were undertaken during the reporting period to improve resource efficiency or reduce environmental impact.

PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains.

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

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	519	519	100%	519	100%	0	0%	519	100%	0	0%
Female	174	174	100%	174	100%	174	100%	0	0%	174	100%
Total	693	693	100%	693	100%	174	100%	519	100%	174	25.11%
Other than permanent employees											
Male	93	93	100%	93	100%	0	0%	93	100%	0	0%
Female	81	81	100%	81	100%	81	100%	0	0%	81	100%
Total	174	174	100%	174	100%	81	100%	93	100%	81	46.55%

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	802	802	100%	802	100%	0	0%	802	100%	0	0%
Female	469	469	100%	469	100%	469	100%	0	0%	469	100%
Total	1,271	1,271	100%	1,271	100%	469	100%	802	100%	469	36.90%
Other than permanent workers											
Male	1110	1110	100%	1110	100%	0	0%	1,110	100%	0	0%
Female	603	603	100%	603	100%	603	100%	0	0%	603	100%
Total	1,713	1,713	100%	1,713	100%	603	100%	1,110	100%	603	35.20%

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

	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the Company	0.05 %	0.10%

Note:

The methodology for calculating cost on well-being measures has been revised in FY 2025 due to updated guidelines as per the Industry Standards. Link to the Industry Standards: <https://nsearchives.nseindia.com/web/sites/default/files/inline-files/Industry%20Standards%20Note%20on%20BRSR%20with%20Annexure.pdf>

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

Benefits	FY 2024-25			FY 2023-24		
	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	51.66%	73.88%	Yes	54%	79.28%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	12.12%	78.28%	Yes	17%	79.39%	Yes
Others – please specify	-	-	-	-	-	-

3. Accessibility of workplaces

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

Yes

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

Not Applicable

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

Yes

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

<https://www.kaynestechnology.co.in/investors.html>

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	100%	83%	100%	100%
Female	100%	100%	66%	0%
Total	100%	90%	83.33%	100%

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

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers	Yes	The Company has established a proactive Works Committee to address employee concerns through open and collaborative discussions. This forum fosters transparency and inclusivity, ensuring employee voices are heard and contributing to effective problem-solving and workforce well-being.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

Category	FY 2024-25			FY 2023-24		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C.)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent employees	693	0	0%	616	0	0%
Male	519	0	0%	473	0	0%
Female	174	0	0%	143	0	0%



Category	FY 2024-25			FY 2023-24		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C.)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Workers	1,271	0	0%	951	0	0%
Male	802	0	0%	680	0	0%
Female	469	0	0%	271	0	0%

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (C/D)
Employees										
Male	519	514	99.04%	499	96.15%	550	550	100%	520	94.55%
Female	174	172	98.85%	165	94.83%	197	197	100%	192	97.46%
Total	693	686	98.99%	664	95.82%	747	747	100%	712	95.31%
Workers										
Male	802	784	97.75%	743	92.64%	680	680	100%	595	87.50%
Female	469	426	90.83%	424	90.41%	271	271	100%	245	90.40%
Total	1,271	1,210	95.20%	1,167	91.82%	951	951	100%	866	91.06%

Note - Disclosure is provided for both permanent employees and workers.

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
Employees						
Male	519	519	100%	550	550	100%
Female	174	174	100%	197	197	100%
Total	693	693	100%	747	747	100%
Workers						
Male	802	802	100%	680	0	0%
Female	469	469	100%	271	0	0%
Total	1271	1271	100%	951	0	0%

Note - Disclosure is provided for both permanent employees and workers.

10. Health and safety management system

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

Yes

If Yes, the Coverage such systems?

100% of the operational locations are covered under the Occupational Health Centre and Value Chain partners are encouraged to implement the same.

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

At Kaynes Technology, Hazard Identification and Risk Assessment (HIRA) are fundamental to our Environmental, Health & Safety (EHS) management system. We systematically identify, evaluate, and control occupational hazards following international best practices and ISO 45001 standards.

Hazard Categorisation:

We classify hazards by type to ensure thorough coverage: physical, chemical, electrical, biological, ergonomic, bio-mechanical, and psychological.

Activity-Based Classification:

Routine Activities: Regular tasks performed by trained personnel with lower risk.

Non-Routine Activities: Infrequent tasks (e.g., maintenance) with higher risk due to unfamiliarity.

Tools and Methods:

Routine Activities: Job Safety Analysis (JSA), safety checklists, daily inspections, and employee feedback.

Non-Routine Activities: Permit-to-Work (PTW), pre-task risk assessments, safety briefings, and method statement reviews.

Hazard evaluations include detection capability and consideration of all affected individuals, including employees, contractors, and visitors.

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

Yes

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

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

Safety Incident/Number	Category*	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce

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

At Kaynes Technology, creating a safe, healthy, and supportive work environment is central to our ESG commitments. We implement a proactive safety management system that ensures regulatory compliance, continuous monitoring, and ongoing improvements to protect all personnel.

Governance & Monitoring:

Monthly safety audits focus on hazardous material handling, PPE compliance, chemical safety, and documentation. Emergency preparedness includes fully maintained fire safety equipment, clear evacuation plans, and trained response teams. Regular health surveillance and first aid readiness support employee well-being.

Workplace Practices:

Ergonomic workstation reviews and infrastructure safeguards reduce physical risks. Strict housekeeping standards ensure clean, hazard-free facilities with optimal lighting and ventilation.

Inclusive Safety Culture:

Third-party contractors adhere to rigorous safety protocols through permit-to-work systems and PPE enforcement.

Through these measures, Kaynes Technology fosters a resilient safety culture, empowering employees while ensuring compliance and environmental stewardship.

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

Particulars	FY 2024-25			FY 2023-24		
	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	3	0	-	0	0	-

14. Assessment for the year:

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

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

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)**

Yes

(B) Workers (Y/N)

Yes

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

Particular	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 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	0	0	0	0
Workers	0	0	0	0

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

Yes

4. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	19%
Working Conditions	19%

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders.

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

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

The process of identifying stakeholders at our Company is guided by factors such as frequency of engagement, their role in business sustainability, industry relevance, and overall impact on the Company. The following stakeholders are recognised as essential for fostering transparency:

1. Shareholders/investors
2. Customers
3. Employees
4. Management
5. Suppliers
6. Government & Regulators
7. Banks/financial institutions
8. Community

By acknowledging these stakeholders, we aim to foster open communication and collaborative relationships, leading to a more responsible and successful business ecosystem.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	Email, Website, Letters, meeting and Telephone	Quarterly and on-demand	To provide updates on company performance, discuss strategies, address concerns, and promote transparency ensuring stakeholder involvement and alignment with the Company's direction.
Customers	No	Email, Website, Letters, meeting and Telephone	Ongoing	For customers, the significance lies in assurance of high-quality products and services, competitive pricing, and timely delivery. Additionally, effective communication ensures their needs are clearly understood and promptly addressed.
Employees	No	Email, Website, Letters, meeting, Notice Board, internal chat platform Intranet and Telephone	Ongoing	Engagement with employees focuses on fostering a positive work environment, ensuring job security, prioritising health and safety, providing training, offering clear career paths, and recognising their contributions.
Management	No	Email, Website, Letters, meeting and Telephone	Ongoing	Engagement with management focuses on driving sales growth, improving operational efficiency, and enhancing profitability, return on investment, and overall market value for the organisation.
Suppliers	No	Email, Website, Letters, meeting and Telephone	Ongoing	Engagement with suppliers aims to discuss payment terms, expand purchase scope and volume, establish long-term contracts, and share information on future needs, fostering a strong and mutually beneficial partnership.
Government & Regulators	No	Email, Website, Letters, meeting and Telephone	Ongoing	Engagement with government and regulatory bodies ensures timely submission of required information and documentation in accordance with prescribed deadlines. This fosters compliance and transparency, supporting a positive and cooperative relationship with authorities.



Stakeholder Group	Whether identified as Vulnerable & Marginalised Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Banks, Lenders	No	Email, Website, Letters, meeting and Telephone	Ongoing	The importance of communicating with banks and lenders lies in effectively addressing funding requirements and highlighting the organisation's strong financial performance. This transparent dialogue builds trust and reinforces confidence in the Company's ability to fulfill its financial commitments.
Community	No	Email, Website, Letters, meeting and Telephone	As per regulatory time frame	Communicating with the community is essential for promoting environmental protection, ethical conduct, business growth, and contributing taxes that support local infrastructure and public services. This collaboration fosters a sustainable, mutually beneficial relationship between the organisation and the broader community, reinforcing shared progress and long-term value.

PRINCIPLE 5 Businesses should respect and promote human rights.

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

Essential Indicators

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

Benefits	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	693	693	100%	616	616	100%
Other than permanent	174	174	100%	131	131	100%
Total Employees	867	867	100%	747	747	100%
Workers						
Permanent	1,271	1,271	100%	951	951	100%
Other than permanent	1,713	1,713	100%	1,643	1,643	100%
Total Workers	2,984	2,984	100%	2,594	2,594	100%

2. Details of minimum wages paid to employees and workers

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	519	10	1.93%	509	98.07%	473	20	4.23%	453	95.77%
Female	174	7	4.02%	167	95.98%	143	6	4.19%	137	95.80%
Total	693	17	2.45%	676	97.55%	616	26	4.22%	590	95.78%
Other than Permanent										
Male	93	11	11.83%	82	88.17%	77	12	15.58%	65	84.42%
Female	81	7	8.64%	74	91.36%	54	10	18.52%	44	81.48%
Total	174	18	10.34%	156	89.66%	131	22	16.80%	109	83.20%
Workers										
Permanent										
Male	802	348	43.39%	454	56.61%	680	296	43.53%	384	50.47%
Female	469	328	69.94%	141	30.06%	271	170	62.73%	101	37.27%
Total	1,271	676	53.19%	595	46.81%	951	466	49%	485	51%
Other than Permanent										
Male	1,110	1,063	95.77%	47	4.23%	1,086	864	79.55%	222	20.44%
Female	603	593	98.34%	10	1.66%	557	529	46.50%	298	53.50%
Total	1,713	1,656	96.67%	57	3.33%	1,643	1,123	68.35%	520	31.65%

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

Particular	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BOD)	6	13,800,000	2	18,000,000
Key Managerial Personnel	4	9,600,000	1	18,000,000
Employees other than BOD and KMP	515*	456,000	173*	360,000
Workers	802	214,176	469	199,080

Note:

- The remuneration of the Board of Directors (BOD) includes the remuneration paid to Executive Directors but excludes commission and/or sitting fees paid to directors. Non-Executive and Independent Directors are excluded, as they do not receive any remuneration.
- Key Managerial Personnel (KMP) includes Executive Directors.
- *The count of 5 Independent Directors are not included in the Board of Directors.

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

Particulars	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	24.79%	31.70%



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

The Company has established four key committees—Works Committee, Social Performance Committee, Safety Committee, and Canteen Committee. Each focused on addressing human rights impacts and issues arising from business operations. These committees play a crucial role in upholding ethical practices and ensuring the well-being and rights of all individuals associated with the organisation.

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

The Works Committee plays a vital role in addressing grievances related to human rights and protecting the interests of internal stakeholders. In addition, a dedicated Grievance Committee is in place to ensure timely resolution of employee concerns, reinforcing the Company's commitment to a fair and responsive workplace.

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

Particulars	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

Particulars	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	0%	0%
Complaints on POSH upheld	0	0

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

The Company has implemented the POSH (Prevention of Sexual Harassment) Act, 2013, providing employees and workers a formal mechanism to report harassment or discrimination. This initiative fosters a safe, respectful, and inclusive workplace. It also ensures protection for complainants against any retaliation, reinforcing the organisation's commitment to dignity, fairness, and zero tolerance for misconduct.

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

Yes

10. Assessments for the year:

Name of the Assessment	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%

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

There were no cases where corrective action was required to be taken.

Leadership Indicators

1. Details of a business process being modified/introduced as a result of addressing human rights grievances/complaints.
No
2. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016? (Yes/No)
No
3. Details on assessment of value chain partners:

Name of the Assessment	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	19%
Discrimination at workplace	19%
Child Labour	19%
Forced Labour/Involuntary Labour	19%
Wages	19%

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment.

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

Essential Indicators

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

Parameter	FY 2024-25 (in Giga Joules)	FY 2023-24 (in Giga Joules)
From renewable sources		
Total electricity consumption (A)	4,546.90	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C.)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D)	28,734.56	15,793.20
Total fuel consumption (E)	7,390.19	8,477.41
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	-	-
Total energy consumed (A+B+C+D+E+F)	40,671.65	24,270.61
Energy intensity per rupee of turnover	0.0000021234	0.0000019052
[Total energy consumed (in GJ)/Revenue from operations (in rupees)]		
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.0000438685	0.0000393607
[Total energy consumed (in GJ)/Revenue from operations in rupees adjusted for PPP]		
Energy intensity in terms of physical output	10.5613221306	7.2644747082
[Total energy consumed (in GJ)/Full Time Equivalent (FTE)]		
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency?		Yes
If yes, name of the external agency.	Vinay & Keshava LLP	

Note:

1. Energy consumption has been calculated using spend-based method for locations where electricity units and fuel consumption were not monitored. This estimation aligns with the Industry Standards circular.
2. The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor of 20.66, as published by the International Monetary Fund (IMF) for India for the financial years 2024–25 and 2023–24.
3. As per the Industry Standards Forum, Full-Time Equivalent (FTE) has been considered as the input measure for physical output for both FYs.



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

No

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

Not Applicable

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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	34,078.24	27,245
(iii) Third party water	43,999.11	37,050
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	78,077.35	64,295
Total volume of water consumption (in kilolitres)	78,077.35	64,295
Water intensity per rupee of turnover [Total water consumption (in KL)/Revenue from operations (in rupees)]	0.0000040762	0.0000050469
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total water consumption (in KL)/Revenue from operations in rupees adjusted for PPP]	0.0000842144	0.0001042699
Water intensity in terms of physical output [Total water consumption (in KL)/Full Time Equivalent (FTE)]	20.2745650480	19.2442382520
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No)		Yes
If yes, name of the external agency.	Vinay & Keshava LLP	

Note:

- The Ground water is based on the meter logs, and the third-party water is based on the financial records..
- The water consumption for FY 2023-24 has been restated due to revision of the methodology.
- The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor of 20.66, as published by the International Monetary Fund (IMF) for India for the financial years 2024-25 and 2023-24.
- As per the Industry Standards Forum, Full-Time Equivalent (FTE) has been considered as the input measure for physical output for both FYs.

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
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	-	-

Parameter	FY 2024-25	FY 2023-24
(v) Others		
No treatment	-	-
With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	0	0
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)		Yes
If yes, name of the external agency.	Vinay & Keshava LLP	

Note: All operations are carried out on a Zero-Liquid Discharge (ZLD) basis.

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

Yes

If yes, provide details of its coverage and implementation.

Kaynes Technology Private Limited has adopted a comprehensive Zero Liquid Discharge (ZLD) strategy across all major operational sites, aligned with its EHS policy. The approach is built on three key pillars:

- **Water Use Efficiency** Advanced water-saving technologies and process optimisation reduce overall consumption.
- **Cascaded Water Use** Water from processes like cooling is reused for secondary purposes (e.g., floor cleaning, dust suppression) before treatment.
- **Recycling & Reuse** Treated wastewater is recycled for landscaping and toilet flushing, reducing dependence on freshwater sources.
- ZLD implementation is supported by a centralised IIoT system for real-time monitoring and plant optimisation. The initiative has led to reduced freshwater intake, elimination of untreated discharge, and enhanced regulatory compliance.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx	Mg/Nm ³	131.07	8.93
SOx	Mg/Nm ³	18.46	3.97
Particulate matter (PM)	Mg/Nm ³	37.79	61.66
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Non-Methane Hydrocarbon (NMHC)	Mg/Nm ³	96.99	-
CO	Mg/Nm ³	139.39	-

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

No

If yes, name of the external agency.

NA

Note: For FY 2023–24, SOx and NOx emissions have been calculated in parts per Mn by volume.

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	527.75	659.61
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	5,802.78	3,141.09
Total Scope 1 and Scope 2 emissions per rupee of turnover [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e)/Revenue from operations (in rupees)]		0.0000003305	0.0000002983

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e)/Revenue from operations in rupees adjusted for PPP]		0.0000068281	0.0000061638
Total Scope 1 and Scope 2 emission intensity in terms of physical output [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e)/Full Time Equivalent (FTE)]		1.6438680376	1.1375935349
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)			Yes
If yes, name of the external agency.	Vinay & Keshava LLP		

Note:

- Source of emission factors used - EPA's GHG Emission Factors Hub, CEA's CDM - CO₂ Baseline Database User Guide Version 20 has been used for the purpose of GHG Emissions calculations.
- Refill gas consumption is excluded from Scope 1 calculations due to active Annual Maintenance Contracts (AMC) with vendors.
- The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor of 20.66, as published by the International Monetary Fund (IMF) for India for the financial years 2024-25 and 2023-24.
- As per the Industry Standards Forum, Full-Time Equivalent (FTE) has been considered as the input measure for physical output for both FYs.

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

Yes

If Yes, then provide details.

Kaynes Technology Private Limited has implemented a structured four-pillar strategy to reduce both direct and indirect GHG emissions:

Green Energy Sourcing: In-house solar power plants supply renewable energy, supplemented by green energy procurement. Plans are in place to further increase the green energy share.

Energy Consumption Reduction: Regular energy audits, energy-efficient infrastructure, and continuous optimisation help minimise energy use.

Alternative Energy Adoption: Transition to cleaner fuels like CNG and increased use of electric/CNG vehicles are reducing fossil fuel dependence.

Value Chain Engagement: Suppliers are trained and guided on emission reduction, with sustainability clauses included in agreements.

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

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	78.07	166.31
E-waste (B)	12.32	12.93
Bio-medical waste (C)	0.94	0.0083
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste (G)	3.07	4.09
Other Non-hazardous waste generated (H)	208.38	202.92
Total (A+B + C + D + E + F + G + H)	302.78	386.26
Waste intensity per rupee of turnover [Total waste generated (in MT) / Revenue from operations (in rupees)]	0.0000000158	0.0000000303

Parameter	FY 2024-25	FY 2023-24
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) Total waste generated (in MT) / Revenue from operations in rupees adjusted for PPP	0.0000003266	0.0000006264
Waste intensity in terms of physical output Total waste generated (in MT) / Full Time Equivalent (FTE)]	0.0786237341	0.1156120922

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

Category of waste	FY 2024-25	FY 2023-24
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	12.32	0
Total	12.32	0

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

Category of waste	FY 2024-25	FY 2023-24
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	290.46	386.26
Total	290.46	386.26

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

If yes, name of the external agency. Vinay & Keshava LLP

Note:

- During the FY 24-25, no construction & demolition, battery waste and radio-active waste has been generated or disposed.
- The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor of 20.66, as published by the International Monetary Fund (IMF) for India for the financial years 2024–25 and 2023–24.
- As per the Industry Standards Forum, Full-Time Equivalent (FTE) has been considered as the input measure for physical output for both FYs.

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.

Kaynes Technology follows a structured approach to waste management, prioritising environmental responsibility and regulatory compliance.

Waste Management Practices:

- Segregation at Source** Waste is categorised as recyclable, non-recyclable, hazardous, or non-hazardous at the point of generation.
- 3R Strategy** Focus on reducing waste, reusing materials, and maximising recycling.
- Safe Disposal** Authorised vendors handle hazardous and non-recyclable waste.
- Employee Training** Regular sessions on waste handling and safe disposal.
- Monitoring & Review** Continuous tracking and assessment to improve waste management efficiency.

Reducing Hazardous Chemical Use

- Substitution & Minimisation** Replacing hazardous substances with safer alternatives.
- Process Optimisation** Regular reviews to limit hazardous chemical use.
- Supplier Engagement** Encouraging safer material sourcing.
- Inventory Control** Managing stock to avoid excess and waste.

**Hazardous Waste Management**

- **Dedicated Storage** Secure, labeled storage areas.
- **Authorised Disposal** Handled by certified disposal facilities.
- **Compliance & Documentation** Detailed records ensure traceability.
- **Emergency Preparedness** Infrastructure, drills, and training in place for spill management

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:

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N)	If no, the reasons thereof and corrective action taken, if any
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The entity does not have any operations located in ecologically sensitive or protected areas as defined by applicable environmental regulations.

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
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No projects requiring environmental impact assessments were undertaken by the entity during the current financial year, as per applicable laws.

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

Yes

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

Specify the law/regulation/guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
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There have no instances of non-compliance with applicable laws, regulations or guidelines during the reporting period.

Leadership Indicators

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

Give details in 100 words/web link.

Kaynes Technology has a comprehensive business continuity and disaster management plan to ensure operational resilience and safeguard stakeholders. Its risk management framework proactively identifies, assesses, and mitigates material risks, including potential disruptions. A dedicated committee oversees execution, supported by strong internal controls and real-time system monitoring. Employees are regularly trained in emergency preparedness, crisis management, and safety protocols to ensure organisational readiness. The Company's multi-location manufacturing setup strengthens business continuity, enabling quick recovery and minimal operational downtime during disruptions. This proactive and structured approach ensures uninterrupted operations, enhances stakeholder confidence, and supports full compliance with applicable regulatory and industry standards.

PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

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

Essential Indicators

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

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National/International)
1	ELCINA	National
2	IPC (Institute of Printed Circuits)	National
3	Indo German chamber of commerce	National
4	MAIT (Manufacturer association of information technology)	National
5	India electronics and semi-conductor association (IESA)	National
6	CII Mysuru under Southern Region	State
7	TIE Mysuru Chapter	State
8	Lahari Mysuru ESDM cluster	State
9	Industry Model Town	State
10	Parwano Industry Association (PIA)	State

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

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

Leadership Indicators

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

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half Yearly/ Quarterly/ Others- Please specify)	Web Link, if available
1.	ERSO Regulations for India Advanced Electronics Test Facility under ESDM Cluster. Common Facility Centre concept was brought in Mysuru for Electronics Systems Design Manufacturing companies (ESDM) located in Mysuru for quicker reliability tests and time to market. This was mooted along with IESA by Kaynes Technology and now is a model Reliability Lab named LAHIRI with funds from Central Govt, State Govt contributing majorly in association with EMS & Electronic design companies of Mysuru.	Under Leadership of IESA & Kaynes through E&Y	Yes	Not Applicable	http://www.lahiriaetf.com/

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development.

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

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
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There were no Social Impact Assessments (SIA) of projects undertaken by the entity in the current financial year

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
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No Rehabilitation and Resettlement (R&R) projects have been undertaken by the organisation

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

To uphold the rights of our stakeholders, we have implemented a whistle blower policy that offers a mechanism and contact details for addressing any complaints. This policy ensures that concerns are taken seriously and resolved appropriately. The policy, along with its details, is readily available on the Company's website, ensuring transparency and accessibility for all stakeholders.

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

Particular	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/small producers	7.45%	3.70%
Directly from within India	43.80%	32.10%

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

Particular	FY 2024-25*	FY 2023-24
Rural	1%	2%
Semi-urban	18%	16%
Urban	62%	64%
Metropolitan	18%	18%

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

Note: The previous year's disclosure has been restated to reflect an enhanced understanding of the RBI classification system.

Leadership Indicators

3. a) **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised/vulnerable groups? (Yes/No/NA)**
No
- b) **From which marginalised/vulnerable groups do you procure?**
Not Applicable
- c) **What percentage of total procurement (by value) does it constitute?**
Not Applicable

PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner.

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

Essential Indicators

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

The Quality Department is responsible for handling customer complaints, managing them through both email and phone communications. Kaynes follows a structured customer complaint handling procedure, adhering to the specified response timelines. For complaint investigation, analysis, root cause identification, and corrective action, Kaynes implements the 8D approach as outlined in procedure QP QAM 08.

- 1) Initial response within 24 hours
- 2) Containment action within 24 hours
- 3) Customer corner display in shop floor and awareness within 24 hours
- 4) 3D report to customer within 3 days
- 5) 5D report with fishbone, why-why analysis and action plan within 7 days
- 6) Final 8D report to customer within 7 days of action implementation

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

Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product	Nil
Safe and responsible usage	Nil
Recycling and/or safe disposal	All scrap sales returns are responsibly managed, with 100% being provided to authorised scrap dealers as per EPR compliance requirements.

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

Particular	FY 2024-25		Remark	FY 2023-24		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	0	0	-	0	0	-

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

Particular	Number	Reason for recall
Voluntary recalls	0	Not Applicable
Forced recalls	0	Not Applicable

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

Yes

If available, provide a web link of the policy

Yes, Kaynes has a comprehensive IT policy along with Standard Operating Procedures (SOPs) that specifically address authorisation and reporting mechanisms.

<https://www.kaynestechnology.co.in/investors.html>



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

Not Applicable

7. Provide the following information relating to data breaches

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

0

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

0%

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

Not Applicable

Note: There were no data breaches during the year.

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN KAYNES TECHNOLOGY INDIA LIMITED BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025.

To the Board of Directors of Kaynes Technology India Limited,

1. We have undertaken to perform Reasonable Assurance engagement, for Kaynes Technology India Limited (hereinafter referred to as "the Company") vide our engagement letter dated May 07, 2025 in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information" or "BRSR Core indicators") in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Business Responsibility and Sustainability Report ("BRSR") of the Company for the financial year ended March 31, 2025.

This engagement was conducted by our multidisciplinary team including assurance practitioners, environmental engineers and specialists.

2. Identified Sustainability Information

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

Our Reasonable Assurance engagement was with respect to the year ended March 31, 2025 information only and we have not performed any procedures with respect to earlier periods, and any elements thereto, and, therefore, do not express any opinion thereon.

3. Criteria

The Criteria used by the Company to prepare the Identified Sustainability Information is as under:

The criteria used is the "BRSR Core", which is a subset of the BRSR, consisting of a set of Key Performance Indicators ("KPIs")/ metrics under nine Environmental, Social and Governance ("ESG") attributes, as per the format of BRSR Core specified in Annexure 17A, read with the format of BRSR and the Guidance Note given in Annexure 16 and 17, respectively, of the SEBI Master Circular for 'compliance with the provisions of the SEBI LODR Regulations, 2025 by Listed Entities' dated November 11, 2024, and the SEBI Circular on the 'Industry Standards on Reporting of BRSR Core' dated December 20, 2024 (collectively referred to as the "SEBI Circulars").

4. Management Responsibilities

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

The Management and the Board of Directors of the Company are also responsible for overseeing the Company's compliance with the requirements of LODR Regulations and the SEBI Circular in relation to the BRSR Core.

5. Inherent limitations

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

Measurement of certain amounts and BRSR Core metrics, some of which are estimates, is subject to inherent measurement uncertainty, for example, GHG emissions, water footprint, energy footprint and waste. Obtaining sufficient appropriate evidence to support our opinion does not reduce the uncertainty in the amounts and metrics.

6. Our Independence and Quality Control

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



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

7. Our Responsibility

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

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

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

As part of Reasonable Assurance engagement in accordance with the Standards, we exercise professional judgment and maintain professional scepticism throughout the engagement.

8. Reasonable Assurance

A Reasonable Assurance engagement involves identifying and assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

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

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

- Obtained an understanding of the Identified Sustainability Information and related disclosures.

- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information.
- Made inquiries of Company's management, including secretarial team, finance team, human resource team amongst others and those with the responsibility for preparation of the BRSR.
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at other locations/offices on a sample basis under the reporting boundary. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information.
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures.
- Where applicable, for the Identified Sustainability Information in the BRSR, we have relied on the information in the audited standalone financial statements of the Company for the year ended March 31, 2025 and the underlying trial balance.
- Evaluated the reasonableness and appropriateness of significant estimates and judgements made by the management in the preparation of the Identified Sustainability Information.
- Tested the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis.
- Tested the consolidation working of the corporate office and other locations/offices on a sample basis under the reporting boundary for ensuring the completeness of data being reported; and
- Obtained representations from the Company's management.

We also performed such other procedures as we considered necessary in the circumstances.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

9. Exclusions

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

- Operations of the Company other than the Identified Sustainability Information in Appendix I;
- Aspects of the BRSR and the data/information (qualitative or quantitative) included in the BRSR other than the Identified Sustainability Information; and Data and information outside the defined reporting period i.e., April 1, 2024 – March 31, 2025;
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

10. Other information

The Company's management is responsible for the other information. The other information comprises the information included within the BRSR other than Identified Sustainability Information and our independent assurance report dated July 30, 2025 thereon.

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

In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially

inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated.

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

11. Reasonable Assurance Opinion

Based on the procedures we have performed and the evidence we have obtained, the Company's Identified Sustainability Information listed in Appendix I for the year ended March 31, 2025 (as stated under "Identified Sustainability Information") are prepared in all material respects, in accordance with the criteria (as stated under "Criteria").

12. Restriction on use

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

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

For Vinay and Keshava LLP

Chartered Accountants,
Firm Reg No.: 005586S/S-200008

CA Prasanna K S

Partner

Membership No: 232959

UDIN: 25232959BMNTCU6107

Place: Bengaluru

Date: July 30, 2025

Encl: Appendix I



Appendix I

Identified Sustainability Information subject to Reasonable Assurance

Sr. No.	Principle / Indicator Reference	Attribute	Parameters (KPIs) Assured
Section C: Principle [P] Wise Performance Disclosures- Essential Indicators [E]			
1	Principle 6 – E7	Green-house gas (GHG) footprint	<ol style="list-style-type: none"> 1. Total Scope 1 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) 2. Total Scope 2 emissions (Break-up of the GHG (CO₂e) into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) 3. GHG Emission Intensity (Scope 1 +2) <ol style="list-style-type: none"> a) Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for Purchasing Power Parity (PPP) b) Total Scope 1 and Scope 2 emissions (MT) / Total Output of Product or Services
2	Principle 6 – E3 Principle 6 – E4	Water footprint	<ol style="list-style-type: none"> 1. Total water consumption 2. Water consumption intensity <ol style="list-style-type: none"> a) Water Intensity per rupee of turnover adjusted for PPP b) Water Intensity in terms of physical output 3. Water Discharge by destination and levels of treatment
3	Principle 6 – E1	Energy Footprint	<ol style="list-style-type: none"> 1. Total Energy Consumed 2. % of energy consumed from renewable sources 3. Energy intensity <ol style="list-style-type: none"> a) Energy Intensity per rupee of turnover adjusted for PPP b) Energy Intensity in terms of physical output
4	Principle 6 – E9	Embracing circularity details related to waste management by the entity	<ol style="list-style-type: none"> 1. Plastic waste (A) 2. E-waste (B) 3. Bio-medical waste (C) 4. Construction and demolition waste (D) 5. Battery waste (E) 6. Radioactive waste (F) 7. Other Hazardous waste (G) 8. Other Non-hazardous waste generated (H) 9. Total waste generated (A+B + C + D + E + F + G + H) 10. Waste intensity <ol style="list-style-type: none"> a) Waste Intensity per rupee of turnover adjusted for PPP b) Waste Intensity in terms of physical output 11. For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations 12. For each category of waste generated, total waste disposed by nature of disposal method
5	Principle 3 – E1 (c) Principle 3 – E11	Enhancing employees wellbeing and Safety	<ol style="list-style-type: none"> 1. Spending on measures towards well-being of employees and workers- cost incurred as a % of total revenue of the company. 2. Details of safety related incidents for employees and workers (including contract-workforce) <ol style="list-style-type: none"> a) Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) b) No. of fatalities

6	Principle 5 – E3 (b) Principle 5 – E7	Enabling Gender Diversity in Business	<ol style="list-style-type: none"> 1. Gross wages paid to females as a % of wages paid 2. Complaints on POSH <ol style="list-style-type: none"> a) Total Complaints on Sexual Harassment (POSH) reported. b) Complaints on POSH as a % of female employees / workers c) Complaints on POSH upheld
7	Principle 8 – E4 Principle 8 – E5	Enabling Inclusive Development	<ol style="list-style-type: none"> 1. Input material sourced from following sources as % of total purchases –Directly sourced from MSMEs/ small producers and from within India. 2. Job creation in smaller towns- wages paid to people employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost
8	Principle 9 – E7 Principle 1 – E8	Fairness in Engaging with Customers and Suppliers	<ol style="list-style-type: none"> 1. Instances involving loss/ breach of data of customers as a percentage of total data breaches or cyber security events. 2. Number of days of accounts payable
9	Principle 1 – E9	Open-ness of Business	<ol style="list-style-type: none"> 1. Concentration of purchases & sales done with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties <ol style="list-style-type: none"> a) Purchases from trading houses as % of total purchases b) Number of trading houses where purchases are made from c) Purchases from top 10 trading houses as % of total purchases from trading houses d) Sales to dealers / distributors as % of total sales e) Number of dealers / distributors to whom sales are made f) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors 2. Share of RPTs (as respective %age) in <ol style="list-style-type: none"> a) Purchases b) Sales c) Loans & advances d) Investments