

KALYANI INVESTMENT

C.I.N. : L65993PN2009PLC134196

KICL:SEC:

August 20, 2026

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Fort, Mumbai – 400 001
Scrip Code : 533302

National Stock Exchange of India Limited

Exchange Plaza,
Bandra Kurla Complex, Bandra (E)
Mumbai – 400 051
Scrip Symbol : KICL

Dear Sir,

Sub. : Business Responsibility and Sustainability Report for the
Financial Year 2025-26

Ref. : Securities and Exchange Board of India (Listing Obligations
and Disclosure Requirements) Regulations, 2015 (“Listing
Regulations”)

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015, please find enclosed the Business Responsibility and
Sustainability Report (“BRSR”) for the Financial Year 2025-26, which forms an integral part
of the Annual Report of the Company for the Financial Year 2025-26.

The same is available on the Company's website at the following link :

<https://www.kalyani-investment.com/media/KICL-Annual-Report-2026.pdf>

Thanking you,

Yours faithfully,
For KALYANI INVESTMENT COMPANY LIMITED

NIHAL SUNIL
GUPTA

Digitally signed by
NIHAL SUNIL GUPTA
Date: 2026.08.20
13:32:25 +05'30'

Nihal Gupta
COMPANY SECRETARY & COMPLIANCE OFFICER
E-mail : Nihal.gupta@kalyani-investment.com

Encl. : As above



**KALYANI
GROUP COMPANY**

KALYANI INVESTMENT COMPANY LIMITED, CORPORATE BUILDING, 2ND FLOOR,
MUNDHWA, PUNE-411 036, INDIA. Phone : +91 20 6621 5000
Website : www.kalyani-investment.com Email : investor@kalyani-investment.com

ANNEXURE - E TO DIRECTORS' REPORT**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT**

[Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

SECTION A : GENERAL DISCLOSURES**I. Details of the Listed Entity**

1.	Corporate Identity Number (CIN) of the Listed Entity	L65993PN2009PLC134196
2.	Name of the Listed Entity	Kalyani Investment Company Limited
3.	Year of incorporation	2009
4.	Registered office address	Mundhwa, Pune - 411036, Maharashtra, India
5.	Corporate address	Mundhwa, Pune - 411036, Maharashtra, India
6.	E-mail	investor@kalyani-investment.com
7.	Telephone	+91-020-66215000
8.	Website	www.kalyani-investment.com
9.	Financial year for which reporting is being done	FY 2025-26
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE) BSE Limited (BSE)
11.	Paid Up Capital	₹ 43.65 Million
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.Nihal Gupta, Company Secretary & Compliance Officer Contact No : 020-6621 5000 Email ID : investor@kalyani-investment.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The disclosures under this report are made on a Standalone basis.
14.	Name of the assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

II. Products / services**16. Details of business activities (accounting for 90% of the turnover)**

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Investment and financing	Kalyani Investment Company Limited is a Core Investment Company holding securities of Kalyani Group of Companies.	100%

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

S. No.	Product / Service	NIC Code	% of total Turnover Contributed
1.	Investment and financing	65993 Non-Operating financial holding Companies (Investment Companies)	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	0	1	1
International	0	0	0

19. Markets served by the entity**a. Number of locations**

Locations	Number
National (No. of States and Union Territories)	1
International (No. of Countries)	0
b. What is the contribution of exports as a percentage of the total turnover of the entity?	0.00%
c. A brief on types of customers	N.A.

IV. Employees**20. Details as at the end of Financial Year****a. Employees and workers (including differently abled) :**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	2	2	100	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	2	2	100	0	0
WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total Workers (F + G)	0	0	0	0	0

b. Differently abled Employees and workers :

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	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 (G)	0	0	0	0	0
6.	Total differently abled workers (F + G)	0	0	0	0	0

21. Participation / Inclusion / Representation of Women

	Total (A)	Number and Percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	2	33.33
Key Management Personnel*	2	0	0

* Key Management Personnel includes Senior Management as defined in SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

22. Turnover rate* for permanent employees and workers

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	50.00%	0	0	50.00%	0	0	0	0	0
Permanent Workers	0	0	0	0	0	0	0	0	0

*includes employees who left voluntarily or due to retirement, dismissal or death.

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

Please refer to Form AOC-1 (Annexure D to the Directors' Report) for the above information. The Company's, Associate Company do not participate in its Business Responsibility initiatives.

VI. CSR Details**24. i) Whether CSR is applicable as per Section 135 of Companies Act, 2013 : Yes**

ii) Turnover (in ₹) : ₹ 819.20 Million

iii) Net Worth (in ₹) : ₹ 111,952.49 Million

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanisms in Place (Yes / No) (If yes, then provide web-link for grievance redressal policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes. www.kalyani-investment.com /contact-us/	0	0	—	0	0	—
Investors (other than Shareholders)	NA	0	0	—	0	0	—
Shareholders	Yes. As per SEBI Listing Regulations	1	0	—	2	0	—
Employees and Workers	Yes	0	0	—	0	0	—
Customers	NA	0	0	—	0	0	—
Value Chain Partners	NA	0	0	—	0	0	—

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

S. No.	Material 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 implication of the risk or opportunity (Indicate Positive / Negative implications)
1	Fluctuation in Securities market and Global economic scenario	Risk	This may pose a risk of devaluation of investments made by Company	Proper study and planning of market need to be done	Negative
2	Source of Income	Risk	Main source of income is dividend from the group companies	Closely monitor performance of Investee Companies	Negative
3	Human Capital	Opportunity	Not able to attract, develop and retain talent.	Introduction of employee friendly policies and practices for employee growth, development and work satisfaction.	Consistent efforts will lead to positive impact.
4	Change in Government policies	Risk	The company operates in a highly regulated environment	Flexibility to adopt the change	Negative
5.	Digitalization and Cyber security	Risk	Access to sensitive data by miscreants and loss of data integrity	Formulation of well-structured Data Privacy Policy	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

The National Guidelines for Responsible Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates Nine Principles referred to as P1-P9, as given below :

P1	Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent and accountable.
P2	Businesses should provide goods and services in a manner that is sustainable and safe.
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains.
P4	Businesses should respect the interests of and be responsive towards all its stakeholders.
P5	Businesses should respect and promote human rights.
P6	Businesses should respect and make efforts to protect and restore the environment.
P7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
P8	Businesses should promote inclusive growth and equitable development.
P9	Businesses should engage with and provide value to their consumers in a responsible manner.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy / policies cover each principle and its core elements of the NGRBCs. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	Policies on CSR, Prohibition of Insider Trading, RPTs, Whistle Blower are available on the link : https://www.kalyani-investment.com/financial/policies/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes / No)	N	N	N	N	N	N	N	N	N
4. Name of the national and international codes certifications / labels / standards adopted by your entity and mapped to each principle.	N.A.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Considering that the Company is in initial years of ESG adoption, the Company intends to specify its objectives and targets in the upcoming reporting period. The Company recognizes the need to align ESG efforts with its business goals and the Company is committed to implementing a comprehensive and effective ESG strategy that ensures sustainability and creates long-term value for all stakeholders. The Company is dedicated to enhancing its ESG practices and performance and look forward to sharing progress in the future.								
6. Performance of the entity against the specific commitments, goals and targets alongwith reasons in case the same are not met.	N.A.								
Governance, leadership and oversight									
7. Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements The main business of the Company is to make investments in group companies and the Company is committed to integrate Environmental, Social and Governance (ESG) Principles into its business.									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	The Chairman of the Company								
9. Does the entity have a specified Committee of the Board / Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	No.								
10. Details of Review of NGRBCs by the Company									
Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board / Any other Committee				Frequency (Annually / Half Yearly / Quarterly / Any other – please specify)				
	P1 to P9				P1 to P9				
Performance against above policies and follow up action	Yes				Annually				
Compliance with Statutory requirements of relevance to the principles and rectification of any non-compliances	Yes				Annually				

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

No

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

Not applicable

SECTION C : PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

ESSENTIAL INDICATORS

1. Percentage coverage by training and awareness programs 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	% of persons in respective category covered by the awareness programmes
Board of Directors	Nil	Nil	Nil
Key Managerial Personnel	1	Insider Trading Awareness, Related Party Transactions, Health & Safety	100%
Employees other than BoD and KMPs	0	N.A.	N.A.
Workers	0	N.A.	N.A.

2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by Directors / KMPs) with regulators / law enforcement agencies / judicial institutions, in the financial year, in the following format. (Note : the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website).

No Fines / Penalties / Punishment / Award / Compounding Fees / Settlement amount were paid in any proceedings (by the entity or by Directors / KMPs) with any regulators / law enforcement agencies / judicial institutions, in the financial year.

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.

Not Applicable

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

The Company has zero tolerance for any form of corruption or bribery and has an Anti-Corruption and Anti-Bribery Policy. The said Policy commands strict actions against anyone caught engaging in such unethical behaviour. The copy of the said Policy is accessible through the intranet of the Company.

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

No disciplinary action was taken by any law enforcement agency against any of the Company's Directors, KMPs or Employees for the charges of bribery or corruption.

6. Details of complaints regarding conflict of interest.

No complaints are reported with regard to conflict of interest of Directors as well as KMPs.

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 [(Accounts payable *365) / Cost of goods / services procured] in the following format :

	FY 2025-26	FY 2024-25
Number of days of accounts payables	6.00	10.00

9. Openness of Business

Details of concentration of purchases and sales with trading houses, dealers and related parties along with loans and advances & investments, with related parties :

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	N.A.	N.A.
	b. Number of trading houses where purchases are made from	N.A.	N.A.
	c. Purchases from Top 10 trading houses as % of total purchases from trading houses	N.A.	N.A.
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	N.A.	N.A.
	b. Number of dealers / distributors to whom sales are made	N.A.	N.A.
	c. Sales to Top 10 dealers / distributors as % of total sales to dealers / distributors	N.A.	N.A.
Share of RPTs in (as respective %)	a. Purchases (purchases with related parties / total purchases)	N.A.	N.A.
	b. Sales (sales to related parties / total sales)	N.A.	N.A.
	c. Loans & Advances (loans & advances given to related parties / total loans & advances)	100%	100%
	d. Investments (investments in related parties / total investments made)	100%	100%

Principle 2 : Businesses should provide goods and services in a manner that is sustainable and safe

ESSENTIAL INDICATORS

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

	FY 2025-26	FY 2024-25	Details of Improvements environmental and social impacts	
			FY 2025-26	FY 2024-25
R&D	N.A.	N.A.	N.A.	
Capex	N.A.	N.A.	N.A.	

2. a. Does the entity have procedures in place for sustainable sourcing?
Not Applicable
- b. If yes, what percentage of inputs were sourced sustainably?
Not Applicable
3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.
Not Applicable
4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.
Not Applicable

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

ESSENTIAL INDICATORS

1. a. Details of measures for 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	2	2	100	2	100	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	2	2	100	2	100	0	0	0	0	0	0
Other than Permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0
Other than Permanent workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) :

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	—	—

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	0	Y	100	0	Y
Gratuity	100	0	Y	100	0	Y
ESI	0	0	N.A.	0	0	N.A.

3. Accessibility of workplaces

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

The Company's office has been equipped with lifts / handrails for staircases to facilitate the movement of differently abled individuals. Thus Company's premises has been made access friendly.

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

The Company provides equal employment opportunities, without any discrimination on the grounds of age, colour, disability, marital status, nationality, race, religion, sex, sexual orientation. The Company strives to maintain a work environment that is free from any harassment based on above considerations. This Equal Opportunities Policy is subject to applicable regulations, qualifications and merit of the individual and the same is available on the intranet of the Company.

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	0	0	0	0
Female	0	0	0	0
Total	0	0	0	0

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

	Yes / No (If yes, give details of the mechanism)
Permanent Workers	N.A.
Other than Permanent Workers	N.A.
Permanent Employees	Yes - HR Team has established a grievance handling mechanism.
Other than Permanent Employees	N.A.

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	2	0	0	2	0	0
Male	2	0	0	2	0	0
Female	0	0	0	0	0	0
Total Permanent Workers	0	0	0	0	0	0
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0

8. Details of training given to employees and workers :

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	2	2	100	2	100	2	2	100	2	100
Female	0	0	0	0	0	0	0	0	0	0
Total	2	0	100	2	100	2	0	100	2	100
Workers										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	2	2	100	2	2	100
Female	0	0	0	0	0	0
Total	2	2	100	2	2	100
Workers						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total	0	0	0	0	0	0

10. Health and safety management system :

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

Yes, The Company acknowledges that there are no occupational health and safety hazards associated with its business operations. However, the wellbeing of its employees remain a top priority. The Company ensures the availability of first aid kit at its office.

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

In light of the Company's business operations, hazard identification is not applicable.

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

Not Applicable

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

All the employees are offered a variety of health and wellness benefits, including health insurance and accident insurance. Regular medical consultation is available on weekly basis.

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

Safety Incident / Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million person hours worked)	Employees	0	0
	Workers	0	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

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

The Company ensures the availability of first aid kit at its office. Regular medical consultation is available on weekly basis.

13. Number of Complaints on the working conditions, health and safety made by employees and workers

No complaints were made by any employee on the working conditions and / or health and safety practices of the Company.

14. Assessments for the year :

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

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

Not Applicable.

Principle 4 : Businesses should respect the interests of and be responsive to all its stakeholders**ESSENTIAL INDICATORS****1. Describe the processes for identifying key stakeholder groups of the entity.**

Internal and external group of stakeholders have been identified. Presently the said stakeholders' group have the immediate impact on the working and operations of the Company which includes employees and investors.

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 and Marginalized Group (Yes / No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually / Half yearly / Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Performance Reviews and Appraisals, Employee Feedback Programs.	Annually	- Personal development and growth - Employee feedback and grievance resolution
Investors	No	Annual Report, Company's Website, Quarterly & Annual Results, Annual General Meeting	Annually, Quarterly, Periodically as applicable	- Effective and transparent communication of business performance - Sound Corporate Governance mechanism - Addressing investors concerns / queries

Principle 5 : Businesses should respect and promote human rights.**ESSENTIAL INDICATORS**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No of employees / workers covered (B)	% (B / A)	Total (C)	No of employees / workers covered (D)	% (D / C)
EMPLOYEES						
Permanent	2	2	100	2	2	100
Other than permanent	0	0	0	0	0	0
Total Employees	2	2	100	2	2	100
WORKERS						
Permanent	0	0	0	0	0	0
Other than permanent	0	0	0	0	0	0
Total Workers	0	0	0	0	0	0

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C /A)		No. (E)	% (E/D)	No. (F)	% (F/D)
EMPLOYEES										
Permanent										
Male	2	0	0	2	100	2	0	0	2	100
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
WORKERS										
Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0

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

a. Median remuneration / wages :

	Male		Female	
	Number	Median remuneration / salary / wages of respective category (₹ in Million)	Number	Median remuneration / salary / wages of respective category (₹ in Million)
Board of Directors (BoD) (Only Executive Directors)	0	0	0	0
Key Managerial Personnel (other than BoD)	2	1.72	0	0
Employees other than BoD and KMP	0	0	0	0
Workers (Permanent)	0	0	0	0

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as a % of total wages	0	0

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

The Company recognizes upholding human rights as an integral part of doing business and committed to respect and protect human rights of all stakeholders. The Company policies, procedures and systems are designed to ensure protection of human rights. The Company has formulated a Human Rights Policy which states that the employees can address their complaints or grievances to the Human Resource Department. There shall be no retaliation taken against any employee who raises concern in accordance with the policy. Human Resource Department is responsible to investigate the reported issues and ensure that they are addressed and rectified.

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

The Company has formulated Human Rights Policy in combination with the Grievance Policy to ensure that grievances are addressed promptly and effectively. The employees / affiliates can address their complaints / grievances to the Human Resource Department. No reprisal or retaliatory action is taken against the concerned employee / affiliate for raising concerns under the Policy.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	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 :

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013	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.

As a part of the Prevention of Sexual Harassment (POSH) Policy and Whistle Blower Policy, the identity of the complainant is protected and all matters related to discrimination / harassment are dealt with in strict confidence. The Company discourages retaliation against anyone reporting any legitimate concerns.

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

No

10. Assessments for the year :

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

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

The Office of the Company was found to be having no significant risks / concerns and as a result, no corrective actions were necessary on the criteria stated above.

Principle 6 : Businesses should respect and make efforts to protect and restore the environment**ESSENTIAL INDICATORS****1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format :**

Parameter	Unit	FY 2025-26	FY 2024-25
From Renewable Sources			
Total electricity consumption (A)	GJ	N.A.	N.A.
Total fuel consumption (B)	—	N.A.	N.A.
Energy consumption through other sources (C)	—	N.A.	N.A.
Total energy consumed from renewable sources (A+B+C)	GJ	N.A.	N.A.
From Non-Renewable Sources			
Total electricity consumption (D)	GJ	N.A.	N.A.
Total fuel consumption (E)	GJ	N.A.	N.A.
Energy consumption through other sources (F)	—	N.A.	N.A.
Total energy consumed from non-renewable sources (D+E+F)	GJ	N.A.	N.A.
Total Energy Consumed (A+B+C+D+E+F)	GJ	N.A.	N.A.
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)		N.A.	N.A.
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)		N.A.	N.A.
Energy intensity in terms of physical output		N.A.	N.A.

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

Not Applicable

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

Not Applicable

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

The water consumption is 'Negligible' as the Company only has 2 employees on roll.

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by the source in Kilolitres (KLs)		
i) Surface Water	N.A.	N.A.
ii) Ground water	N.A.	N.A.
iii) Third party water	N.A.	N.A.
iv) Sea water / Desalinated water	N.A.	N.A.
v) Other	N.A.	N.A.
Total volume of water withdrawal (in Kilolitres) (i + ii + iii + iv + v)	N.A.	N.A.
Total volume of water consumption (in Kilolitres)	N.A.	N.A.
Water intensity per rupee of turnover (Water consumed / turnover)	N.A.	N.A.
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	N.A.	N.A.
Water intensity in terms of physical output	N.A.	N.A.

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

Not Applicable

4. Provide the following details related to water discharged :

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment in Kilolitres (KLs)		
(i) To Surface water No treatment With treatment (specify the level of treatment)	N.A.	N.A.
(ii) To Groundwater No treatment With treatment (specify the level of treatment)	N.A.	N.A.
(iii) To Seawater No treatment With treatment (specify the level of treatment)	N.A.	N.A.
(iv) Sent to Third Parties No treatment With treatment (specify the level of treatment)	N.A.	N.A.
(v) Others No treatment With treatment (specify the level of treatment)	N.A.	N.A.

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

Not Applicable

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

Not Applicable

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

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	N.A.	N.A.	N.A.
SOx	N.A.	N.A.	N.A.
Particulate matter (PM)	N.A.	N.A.	N.A.
Persistent organic pollutants (POP)	N.A.	N.A.	N.A.
Volatile organic compounds (VOC)	N.A.	N.A.	N.A.
Hazardous Air Pollutants (HAP)	N.A.	N.A.	N.A.

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

Not Applicable

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	N.A.	N.A.	N.A.
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)	N.A.	N.A.	N.A.
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	N.A.	N.A.	N.A.
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover adjusted for Purchasing Power Parity. (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	N.A.	N.A.	N.A.
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	N.A.	N.A.	N.A.

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

Not Applicable

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

Not Applicable

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

Parameter	FY 2025-26	FY 2024-25
Total Waste Generated (in metric tonnes)		
Plastic waste (A)	N.A.	N.A.
E-waste (B)	N.A.	N.A.
Bio-medical waste (C)	N.A.	N.A.
Construction and Demolition Waste (D)	N.A.	N.A.
Battery waste (E)	N.A.	N.A.
Radioactive waste (F)	N.A.	N.A.
Other Hazardous waste (Used Oil / Waste Oil) (G)	N.A.	N.A.
Other Non-hazardous waste generated (H) Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	N.A.	N.A.
Total (A+B + C + D + E + F + G + H)	N.A.	N.A.
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	N.A.	N.A.
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	N.A.	N.A.
Waste intensity in terms of physical output	N.A.	N.A.

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

Category of Waste		
(i) Recycled	N.A.	N.A.
(ii) Re-used	N.A.	N.A.
(iii) Other recovery operations	N.A.	N.A.
Total	N.A.	N.A.

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

Category of Waste		
(i) Incineration	N.A.	N.A.
(ii) Landfilling	N.A.	N.A.
(iii) Other disposal operations	N.A.	N.A.
Total	N.A.	N.A.

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

If yes, name of the external agency.

Not Applicable

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.

Not Applicable

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

Not Applicable

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

Not Applicable

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

Not Applicable

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

ESSENTIAL INDICATORS

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

Not Applicable

- 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)
	Not Applicable	

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

Not Applicable.

Principle 8 : Businesses should promote inclusive growth and equitable development.

ESSENTIAL INDICATORS

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

Not Applicable

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

Not Applicable

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

The Company has regular engagement with key community institutions and representatives from key neighbourhood areas. The Company has provided e-mail ID and drop box system for grievance redressal, to enable the stakeholders to easily communicate their concerns and suggestions.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs / small producers	N.A.	N.A.
Directly from within India	N.A.	N.A.

5. Job creation in smaller towns (Wages paid to persons employed [including employees or workers employed on a permanent or non-permanent / on contract basis] in the following locations as % of total wage cost to be disclosed)

Location	FY 2025-26	FY 2024-25
Rural	—	—
Semi Urban	—	—
Urban	100%	100%
Metropolitan	—	—

Principle 9 : Businesses should engage with and provide value to their customers in a responsible manner.**ESSENTIAL INDICATORS**

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

Not Applicable

2. **Turnover of products and / services as a percentage of turnover from all products / service that carry information about Environmental and social parameters relevant to the product, Safe and responsible usage, Recycling and / or safe disposal**

Not Applicable

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
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	—
Others	0	0	—	0	0	—

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

Not Applicable

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

Yes. The company has a formal policy on Data Protection and Privacy and a copy of the same is available on the Intranet of the Company.

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 : No instances of data breaches were recorded.
b. Percentage of data breaches involving personally identifiable information of customers : Not Applicable
c. Impact, if any, of the data breaches : Not Applicable