

September 03, 2026

To, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001 Scrip Code: 532967	To, National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051 Scrip ID: KIRIINDUS
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Dear Sir/Madam,

Sub: Submission of Business Responsibility and Sustainability Reporting.

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for Financial Year 2025-26, which also forms part of the Annual Report for Financial Year 2025-26.

We request to kindly take the same on records.

Thanking you,

Yours faithfully,

For Kiri Industries Limited

GONDALIA
SURESH
SAVAJIBHAI

Suresh Gondalia
Company Secretary
M. No. : F7306
Encl: As stated

DYES

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Phone : +91-79-25894477
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Email : engage@kiriindustries.com **Web :** www.kiriindustries.com

INTERMEDIATES

Plot No : 396/399/403/404, EPC Canal Road, Village : Dudhwada,
Tal. : Padra, Dist. : Vadodara - 391450. Gujarat, India.
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CHEMICALS

Plot No : 552-A, 566, 567, 569-71, Village : Dudhwada, Tal. : Padra,
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BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

The BRSR framework is based on the National Guidelines for Responsible Business Conduct (NGRBC) and consists of three sections:

Section A provides a broad overview of the business, its offerings, business and operations footprint, employees, related parties, CSR and transparency.

Section B covers management and process disclosures related to the businesses aimed at demonstrating the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Section C demonstrate Company's performance in integrating the nine Principles of NGRBC and Core Elements with key processes and decisions.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L24231GJ1998PLC034094
2.	Name of the Listed Entity	Kiri Industries Limited
3.	Year of incorporation	1998
4.	Registered office address	7 th Floor, Hasubhai Chambers, Townhall, Ellisbridge, Ahmedabad – 380006, Gujarat, India
5.	Corporate address	7 th Floor, Hasubhai Chambers, Townhall, Ellisbridge, Ahmedabad – 380006, Gujarat, India
6.	E-mail	info@kiriindustries.com
7.	Telephone	+91-79-2657 4371-72-73
8.	Website	www.kiriindustries.com
9.	Financial year for which reporting is being done	April 1, 2025 to March 31, 2026 (FY 2025-26)
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	The paid-up equity share capital of the Company as of March 31, 2026, stood at ₹ 60.02 Crore consisting of 6,00,22,554 equity shares of ₹ 10/- each
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. Suresh Gondalia, Company Secretary of the Company Email ID: info@kiriindustries.com Telephone: +91-79-2657 4371-72-73
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 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):

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Manufacturing and trading of Dyes, Dyes Intermediates and Basic Chemicals	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	Dyes Intermediates	2011	48%
2	Dyes	20114	33%
3	Basic Chemicals	2011	19%

III. Operations

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

Locations	Number of Plants	Number of Offices	Total
National	5	4	9
International	0	1	1

19. Markets served by the entity:

a. Number of Locations

Locations	Number
National (No. of States)	13
International (No. of Countries)	26

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

The Contribution of exports is 15% of the total turnover of the Company.

c. A brief on types of customers

The Company distributes its products through dealer and distributor network. The Company's products cater to the Chemical, Dyes, Dyes Intermediates, Pharma, Paper and Textile industries. In case of Dyes, the customer segment is textile manufacturers, leather manufacturers, dying, finishing etc. In case of Dyes Intermediates, the customer segment is various manufacturers of reactive dyes mainly in domestic market. Basic Chemical segment caters to the customers in dyes intermediates and pharma industries at domestic level.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and Workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	787	760	96.57	27	3.43
2.	Other than Permanent (E)	0	0		0	
3.	Total Employees (D+E)	787	760	96.57	27	3.43
WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	482	429	89.00	53	11.00
6.	Total Workers (F+G)	482	429	89.00	53	11.00

b. Differently abled Employees and Workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	DIFFERENTLY ABLED EMPLOYEES					
1.	Permanent (D)	2	2	100	0	0
2.	Other than Permanent (E)		Not Applicable			
3.	Total differently abled Employees (D+E)	2	2	100	0	0
	DIFFERENTLY ABLED WORKERS					
4.	Permanent (F)		Not Applicable			
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)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	1	16.67
Key Management Personnel	5	0	0.00

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	13.72	3.77	13.39	12.86	13.95	12.89	32.10	42.36	31.63
Permanent Workers	Not Applicable								

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

23. 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)
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Refer to Annexure-A (Form AOC-1) of Directors' Report for FY 2025-26 for information on Subsidiary/ Associate Companies/ Joint Ventures. The Company does not have any Holding Company. Further, entities are not required to participate in the BRSR initiatives of the Company.

VI. CSR Details

- 24.** (i) Whether CSR is applicable as per section 135 of the Companies Act, 2013: CSR is applicable based on Networth of the Company during FY 2024-25, however, the average Net Profit calculation of preceeding three financial years amounts to negative balance, therefore 2% CSR spending is not mandatory for FY 2025-26.
- (ii) Turnover (in ₹): ₹ 655.60 Crores for FY 2024-25
- (iii) Net worth (in ₹): ₹ 716.02 Crores for FY 2024-25

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, http://www.kiriindustries.com/general-shareholders-information/	NIL	NIL	NIL	NIL	NIL	NIL
Investors (other than shareholders)		NIL	NIL	NIL	NIL	NIL	NIL
Shareholders		2	NIL	NIL	NIL	NIL	NIL
Employees and Workers		NIL	NIL	NIL	NIL	NIL	NIL
Customers		8	NIL	Complaints received were related to the Quality and Packaging of the products. All the complaints received during the year have been resolved.	9	NIL	Complaints received were related to the Quality and Packaging of the products. All the complaints received during the year have been resolved.
Value Chain Partners		NIL	NIL	NIL	NIL	NIL	NIL

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

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	Water Management	Risk	Increasing water consumption and constrained freshwater availability are among the most significant global environmental risks. As our operations depend on a reliable and sustainable water supply, water availability has been identified as a material risk to our business. Managing water resources efficiently is therefore essential to ensuring operational continuity, resilience, and long-term sustainability.	The Company has successfully implemented a total Zero Liquid Discharge (ZLD) system at its dyes intermediates manufacturing facilities. Additionally, ZLD has been adopted for select processes within the dyes manufacturing unit, with the objective of minimizing fresh water consumption and maximizing water recycling and reuse.	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)
				To further strengthen our commitment to sustainable water management, we have undertaken several key initiatives: - Optimized reuse and recycling of treated wastewater within plant operations, significantly reducing dependency on fresh water sources. - Enhanced process efficiency by increasing reaction concentrations, thereby reducing the volume of wastewater generated. These efforts reflect our ongoing commitment to environmental stewardship. In recognition of our proactive approach, the Company was honored with the "Best Effort for Water Conservation" award in 2023.	
2.	Community Development	Opportunity	Community development initiatives provide the Company with an opportunity to create a positive and lasting impact on society through meaningful interventions. By addressing the needs of local communities, these initiatives contribute to social well-being, strengthen stakeholder relationships, and generate sustainable value for a broad section of society.	The Company is committed to creating sustainable value for underprivileged communities through a range of impactful initiatives. These efforts focus on improving access to quality education, promoting sustainable livelihood opportunities, advancing healthcare and community well-being, and supporting the development of rural infrastructure. Through these initiatives, the Company aims to foster inclusive growth and contribute to long-term social development.	Positive

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)
3.	Health and Safety	Risk	In the chemical industry, failure to maintain robust health and safety standards can have significant consequences for employees, contractors, surrounding communities, and the environment. It can also lead to operational disruptions, regulatory non-compliance, reputational damage, and financial losses, making health and safety a material risk for the Company.	The Company places the highest priority on the health, safety, and well-being of its employees, contractors, visitors, and other stakeholders. Reflecting this commitment, the Company's dyes manufacturing unit is certified under the ISO 45001:2018 Occupational Health and Safety (OHS) Management System, with 100% certification coverage as of 31 March 2026. The Company has implemented a comprehensive Occupational Health and Safety Management System across its manufacturing facilities, offices, laboratories, and relevant supply chain operations. The system is designed to identify, assess, and mitigate workplace risks while promoting a strong safety culture through preventive measures, employee engagement, regular training, and continuous improvement. This integrated approach helps safeguard people, strengthen operational resilience, and ensure compliance with applicable health and safety requirements.	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)
4.	Diversity, Equity and Inclusion (DEI)	Opportunity	Fostering a diverse, equitable, and inclusive workplace strengthens the Company's innovation culture by encouraging a broad range of perspectives, ideas, and experiences. A strong focus on Diversity, Equity, and Inclusion (DEI) enhances employee trust, engagement, and collaboration, enabling individuals to perform at their full potential and contribute to improved business outcomes. By embracing DEI, the Company aims to build a workforce that reflects the diversity of the communities it serves, promotes equal opportunities for people from all backgrounds, values individual differences, advances socio-economic inclusion, and supports the empowerment of underrepresented and marginalized groups. This approach enhances organizational resilience, strengthens decision-making, and contributes to sustainable long-term growth.	---	Positive

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.	Employee Practices & Benefits	Risk & Opportunity	Risk: Investments in employee development, training, and employee benefits require significant financial and organizational resources. Inadequate planning or ineffective implementation of these initiatives may increase operating costs without delivering the intended improvements in workforce capability, productivity, employee engagement, and retention, thereby impacting overall business performance. Opportunities- Structured employee development, learning, and engagement programmes enhance employee satisfaction, capability, and motivation, enabling individuals to perform at their full potential. A skilled and engaged workforce contributes to improved productivity, innovation, operational excellence, and sustainable business growth. Strengthening collaboration across teams fosters better communication, trust, knowledge sharing, and alignment with the Company's long-term strategic goals and priorities. These initiatives also support leadership development, build a strong talent pipeline, improve employee retention, and enhance the Company's ability to attract and retain high-quality talent.	The Company is committed to fostering a culture of continuous learning and professional development by providing employees with opportunities to enhance their knowledge, skills, and capabilities. Through a combination of on-the-job learning, structured training programmes, workshops, seminars, and leadership development initiatives, the Company empowers employees to achieve their full potential. These initiatives strengthen individual performance, enhance organizational capability, support career progression, and contribute to the Company's long-term growth and business success.	Negative & Positive

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)
6.	Responsible Supply Chain	Risk	Organizations are facing increasing expectations from investors, customers, regulators, and other stakeholders to effectively manage Environmental, Social, and Governance (ESG) risks across their supply chains. Failure to adopt sustainable supply chain management practices can expose the Company to a range of risks, including supply chain disruptions, labour and human rights issues, occupational health and safety incidents, regulatory non-compliance, reputational damage, and shortages or volatility in the availability of critical raw materials. These risks can adversely affect operational continuity, business resilience, and long-term value creation.	The Company has established an integrated, resilient, and agile supply network to effectively respond to evolving business requirements while ensuring operational continuity. The Company engages with suppliers to assess their performance against defined social and environmental criteria, including relevant industry standards and certifications, thereby promoting responsible sourcing practices and alignment with its sustainability objectives. The Company also emphasizes the adoption of emerging technologies and digital solutions to enhance productivity, improve operational efficiency, strengthen supply chain capabilities, and drive continuous improvement across its operations.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section describes the structures, policies and processes aligned to nine principles of business responsibility.

These briefly are as follows:

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 are safe and contribute to sustainability throughout their life cycle.
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, especially those who are disadvantaged, vulnerable and marginalized.
P5	Businesses should respect and promote human rights.
P6	Businesses should respect and make efforts to restore and protect the environment.
P7	Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible and transparent manner.
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	http://www.kiriindustries.com/investors/								
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 (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustees) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO9001:2015, ISO14001:2015, ISO45001:2018, Global Organic Textile Standard (GOTS), Bluesign System Partner, Zero Discharge of Hazardous Chemicals (ZDHC) Registration								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	N	N	N	N	N	N	N	N	N
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA	NA	NA	NA	NA	NA	NA	NA	NA

Governance, leadership and oversight**7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements -**

At Kiri Industries Limited (KIL), we recognize that sustainable business practices are fundamental to creating long-term value for our stakeholders and strengthening our contribution towards environmental conservation, social development, and ethical governance. Our ESG approach is integrated into our business strategy, guiding us to operate responsibly while addressing emerging challenges and opportunities in a rapidly evolving global landscape.

The chemical industry continues to face significant ESG challenges, including climate change, resource conservation, energy efficiency, emission reduction, responsible waste management, water security, regulatory expectations, and evolving stakeholder requirements. At KIL, we remain committed to proactively addressing these challenges through continuous improvement, innovation, and responsible business practices across our operations.

Environmental and Climate Action

We continue to focus on improving energy efficiency, reducing greenhouse gas (GHG) emissions, minimizing waste generation, enhancing water conservation, and adopting sustainable operational practices. Our targets are aligned towards strengthening environmental performance through technology adoption, process optimization, and implementation of industry best practices.

We undertook extensive plantation initiatives that contributed towards biodiversity enhancement, and environmental restoration. Our Dyes and Dyes Intermediates Division continues to operate under the ISO 14001:2015 Environmental Management System certification, demonstrating our commitment to structured environmental management and continual improvement.

We continue to explore opportunities for reducing emissions, improving resource efficiency, and implementing solutions that support our long-term climate action objectives.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Social Responsibility and Inclusive Growth Our employees and communities remain at the center of our sustainability journey. We are committed to providing a safe, inclusive, and supportive workplace that promotes employee well-being, professional growth, diversity, and equal opportunities. Through our CSR initiatives, we continue to contribute to community development with focused programs in Education, Health & Wellness, and Sports. Employee participation and volunteering efforts further strengthen our engagement with local communities and enable us to create meaningful social impact. Ensuring occupational health and safety remains a critical focus area. We continuously work towards maintaining safe, clean, and healthy working conditions through preventive safety measures, employee awareness programs, and responsible workplace practices.									
Governance, Ethics, and Responsible Business Practices Strong governance forms the foundation of our sustainability framework. We remain committed to transparency, accountability, ethical conduct, and compliance with all applicable statutory and regulatory requirements. Our governance priorities include strengthening responsible procurement practices, promoting ethical sourcing, safeguarding stakeholder interests, and enhancing digital security through robust IT infrastructure, cybersecurity measures, disaster recovery systems, and data protection mechanisms. We continue to strengthen our policies and processes to ensure responsible decision-making and maintain the trust of our stakeholders.									
ESG Targets and Way Forward As we progress on our ESG journey, our focus remains on establishing measurable objectives, improving performance monitoring, and enhancing disclosures aligned with evolving sustainability expectations. We aim to continuously improve our environmental performance, strengthen social responsibility initiatives, and enhance governance practices through innovation and collaboration. The path towards sustainability presents both challenges and opportunities. At KIL, we believe that collective action, technological advancement, and stakeholder collaboration are essential to achieving meaningful progress. We remain committed to creating shared value by balancing business growth with environmental responsibility and social well-being. I extend my sincere appreciation to our employees, customers, partners, suppliers, and stakeholders for their continued trust and support. Their commitment and collaboration enable us to advance our sustainability objectives and contribute towards building a sustainable future.									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Name: Mr. Manish Kiri Designation: Chairman and Managing Director DIN: 00198284 Email ID: info@kiriindustries.com								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related	While the Company does not have a dedicated committee for environmental and social matters, periodic joint assessments are conducted by the Chairman and Managing Director in collaboration with key employees and functional heads. These assessments focus on: - Identifying and evaluating environmental and social issues - Understanding their potential impact on business continuity - Defining the strategic way forward to address these challenges This approach ensures that sustainability considerations are integrated into the Company's decision-making processes and operational planning.								

10. Details of Review of NGRBCs by the Company:

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

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

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. All the principals are covered by policies at Kiri Industries Limited.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**PRINCIPLE 1****Businesses should conduct and govern themselves with integrity and in a manner that is Ethical, Transparent and Accountable.****• Essential Indicators****1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:**

Segment	Total number of training and awareness programmes held	Topics/ principals covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors Key Managerial Personnel	1	Familiarization programmes are carried out by way of notes or presentations on various updates related to regulatory changes and other important topics/ areas.	100
Employees other than BoDs and KMPs	10	Familiarise with the Company's business, human rights, health, safety and to appraise about Company's policies.	100
Workers	15	Familiarise with the Company's productions, health & safety, human rights.	100

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in ₹)	Brief of the Case	Has an appeal been preferred? (Yes/ No)
Penalty/ fine					
Settlement					
Compounding fee					
			NIL		

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

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

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

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

The Company has established a comprehensive Anti-Bribery and Anti-Corruption Policy as a key component of its Human Resource Management framework and overall governance structure. The Company maintains a strong commitment to ethical business conduct and follows a strict zero-tolerance approach towards bribery and corruption in any form, whether directly or indirectly involving the giving, receiving, offering, or solicitation of improper benefits.

The policy provides a clear framework of ethical principles, responsibilities, and standards of conduct for all individuals and entities associated with the Company. It applies to employees, subsidiaries, affiliate entities, and all external stakeholders engaged in business activities on behalf of the Company, including:

- All employees of the Company across functions and levels;
- Consultants, representatives, agents, contractors, subcontractors, and other third parties acting on behalf of the Company, whether engaged on a paid or unpaid basis;
- Members of the Board, advisers, and other persons providing services to the Company, whether compensated or otherwise;
- Suppliers, vendors, and business partners associated with the Company.

Through the effective implementation of this policy, the Company reinforces its commitment to maintaining the highest standards of integrity, transparency, accountability, and responsible business practices throughout its operations and stakeholder relationships.

The policy can be viewed at: <http://www.kiriindustries.com/investors/>

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

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

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

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

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

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	141	73

9. Open-ness of business:

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	40.76%	53.60%
	b. Number of trading houses where purchases are made from	189	170
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	57.24%	74.75%
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	29.30%	26.75%
	b. Number of dealers/ distributors to whom sales are made	103	108
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	57.09%	72.36%

Parameter	Metrics	FY 2025-26	FY 2024-25
Share of RPTs in	a. Purchases (Purchases with related parties/ Total Purchases)	11.99%	9.04%
	b. Sales (Sales to related parties / Total Sales)	22.53%	24.92%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	37.09%	0.00%
	d. Investments (Investments in related parties/ Total investments made)	35.01%	0.09%

• **Leadership Indicators**

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

The Company has implemented a comprehensive Code of Conduct ("CoC") for its Directors and Senior Management Personnel, establishing a structured framework to identify, disclose, and appropriately manage potential or actual conflicts of interest. The CoC provides clear guidelines to ensure that business decisions are taken objectively, ethically, and in the best interests of the Company and its stakeholders.

In accordance with the provisions of the CoC:

- Any actual, potential, or perceived conflict of interest is required to be promptly disclosed to the Company Secretary for appropriate review and necessary action.
- The Company obtains periodic declarations from members of the Board regarding their interests, associations, and affiliations with other entities to ensure transparency and effective conflict management.
- Before entering into any transactions involving related individuals or entities, the Company ensures compliance with applicable statutory requirements and obtains necessary internal approvals and clearances in accordance with established policies and procedures.

Through these practices, the Company reinforces a culture of transparency, accountability, and ethical governance, ensuring that its decision-making processes remain fair, responsible, and aligned with the interests of all stakeholders.

PRINCIPLE 2

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

• **Essential Indicators**

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

	FY 2025-26 (%)	FY 2024-25 (%)	Details of improvements in environmental and social impacts
R&D	0	4	The Company's Research & Development (R&D) and Capital Expenditure (Capex) initiatives are focused on developing innovative and advanced process technologies for a diverse portfolio of dyes, while enhancing operational efficiency and reducing environmental impact. These initiatives are aimed at promoting sustainable manufacturing practices through improved resource utilization, process optimization, and adoption of environmentally responsible solutions.
Capex	5	9	

	FY 2025-26 (%)	FY 2024-25 (%)	Details of improvements in environmental and social impacts
			As part of its sustainability efforts, the Company continues to implement measures for efficient water management, including the recycling, reuse, and reduction of water consumption through advanced treatment technologies such as Reverse Osmosis (RO). The Dyes Intermediates Division operates on a Zero Liquid Discharge (ZLD) principle, ensuring effective wastewater management, minimizing environmental impact, and supporting the responsible conservation of water resources. Through continuous innovation and sustainable process improvements, the Company remains committed to achieving greater resource efficiency and strengthening its environmental performance.

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

Yes, the Company has implemented a structured and responsible supply chain management framework supported by well-defined Standard Operating Procedures (SOPs) for vendor identification, evaluation, approval, and monitoring. The Company procures materials from approved local and international suppliers who meet established quality, reliability, compliance, and ethical business requirements.

The Company fosters long-term relationships with its suppliers and business partners while ensuring that they align with its values and sustainability principles. Suppliers, including their respective sub-tier suppliers, are expected to comply with applicable standards relating to business ethics and integrity, human rights, labour practices, occupational health and safety, and environmental responsibility.

These sustainability expectations are integrated across the supply chain, covering procurement activities, manufacturing processes, and service delivery. Through responsible sourcing practices and continuous engagement with suppliers, the Company aims to build a resilient, transparent, and sustainable supply chain that supports long-term stakeholder value creation.

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

38%

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

a) Plastics (including packaging):

Plastic waste, including HDPE bags, liners, and other packaging materials, is collected, segregated, and stored in designated storage areas with impervious flooring and covered roofing to prevent environmental contamination. Used HDPE bags are reused internally for hazardous waste packaging wherever feasible. The remaining plastic waste is handed over to GPCB-authorized decontamination and recycling facilities through the GPCB XGN Manifest System, ensuring environmentally sound recycling, resource recovery, and regulatory compliance.

b) E-waste:

E-waste generated from operations is collected, segregated, and stored in a designated e-waste storage area. It is periodically handed over to GPCB-authorized e-waste recyclers for environmentally sound recycling and disposal in accordance with the E-Waste (Management) Rules, 2022, and applicable regulatory requirements.

c) Hazardous waste:

Hazardous waste generated from manufacturing activities and operation of pollution control systems is segregated according to its category and stored in designated hazardous waste storage areas with impervious flooring and covered roofing. Wherever technically feasible, hazardous waste is reused through captive consumption or sent to GPCB-authorized recyclers and re-processors for recovery and recycling. The balance quantity is disposed of at GPCB-authorized secured landfill site through the GPCB XGN Manifest System, ensuring complete traceability and compliance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016.

d) Other waste:

Non-hazardous waste, including metal scrap, paper, cardboard, wooden pallets, and other recyclable materials, is segregated at source and sent to recyclers or local vendors for resource recovery. Non-recyclable municipal waste is disposed of through waste management agencies in compliance with applicable statutory requirements. The Company continues to promote waste minimization, segregation at source, reuse, and recycling as part of its circular economy and resource efficiency initiatives.

- 4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

EPR Applicability: No

The Company manufactures products that serve as raw materials or intermediate inputs for downstream manufacturers and are not directly supplied to end consumers. Accordingly, the provisions relating to Extended Producer Responsibility (EPR) for end-of-life products are not applicable to the Company's products.

The plastic packaging materials used for dispatch of products become pre-consumer plastic waste at customers' facilities. Such packaging waste is managed by the customers through authorized recyclers in accordance with the applicable Plastic Waste Management Rules and other statutory requirements.

Leadership Indicators

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

Indicate Input Material	Recycled or re-used input material to total material	
	FY 2025-26 (%)	FY 2024-25 (%)
Spent Sulphuric Acid	0.13	1.44
Spent Hydrochloric Acid	0.74	0.73
Acetic Acid	0.21	0.64
Glauber salt	0.26	0.65

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

Indicate Product Category	Reclaimed products and their packaging materials as % of products sold in respective category
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The quantity of reclaimed products is negligible and constitutes an insignificant percentage of total products sold. Reclaimed material, where generated, is sold as low-grade products. Accordingly, the percentage of reclaimed products and their packaging materials is negligible.

PRINCIPLE 3

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

- Essential Indicators

- 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	760	0	-	0	-	0	-	0	-	0	-
Female	27	0	-	0	-	27	100	0	-	0	-
Total	787	0	-	0	-	27	3.39	0	-	0	-
	Other than Permanent Employees										
Male	Not Applicable										
Female											
Total											

Not Applicable

- 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											
Female	Not Applicable										
Total											
	Other than Permanent Workers										
Male	429	0	-	0	-	0	-	0	-	0	-
Female	53	0	-	0	-	0	-	0	-	0	-
Total	482	0	-	0	-	0	-	0	-	0	-

Not Applicable

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

	FY 2025-26 (%)	FY 2024-25 (%)
Cost incurred on wellbeing measures as a % of total revenue of the company	0.35	0.41

- 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	N.A.	100	0	N.A.
ESI	41.68	0	Y	54.25	0	Y
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? If not, whether any steps are being taken by the entity in this regard.

The Company follows an inclusive approach by ensuring that its workplace infrastructure is designed to support accessibility and ease of movement for employees with disabilities. The Company's premises and office facilities are developed with due consideration to the needs of differently abled employees, enabling a safe, comfortable, and supportive working environment.

Through these initiatives, the Company remains committed to promoting inclusivity, equal opportunities, and a workplace culture where every employee can contribute effectively.

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

The Company has established a comprehensive Manpower Planning and Recruitment Policy as an integral part of its Human Resource Management framework. The policy provides a structured approach to talent acquisition and workforce management while promoting the principles of equal opportunity, fairness, diversity, and inclusion throughout the employee lifecycle.

The Company is committed to maintaining a workplace free from discrimination and ensures that employment-related decisions are based on merit, qualifications, skills, and business requirements. The policy prohibits discrimination on the grounds of age, disability, gender reassignment, marriage or civil partnership, pregnancy and maternity, race (including colour, nationality, and ethnic origin), religion or belief, sexual orientation, illness, or any other form of disability or personal characteristic protected under applicable laws.

All employees are provided with equitable access to career advancement opportunities, including internal job postings, promotions, learning and development programs, and skill enhancement initiatives. These practices support the creation of a fair, inclusive, and performance-driven workplace.

The Company's policy is available at: <http://www.kiriindustries.com/investors/>

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				
Female				
Total				

NIL

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.

	(If Yes, then give details of the mechanism in brief)
Permanent Workers	Not Applicable
Other than Permanent Workers	The Company has established a formal Grievance Redressal Mechanism as an integral part of its Human Resource Management Policy to provide employees and workers with a transparent, accessible, and structured platform for reporting concerns, raising grievances, and seeking appropriate resolution. The mechanism is designed to ensure that all concerns are addressed in a fair, timely, and confidential manner, while promoting a respectful and harmonious workplace environment.
Permanent Employees	

(If Yes, then give details of the mechanism in brief)

Employees and workers are encouraged to report their concerns through defined channels, which facilitate effective communication and resolution. The grievance handling process includes:

- Direct resolution and open communication: Employees are encouraged to discuss and resolve concerns through constructive dialogue wherever possible.
- Escalation through reporting channels: In case the concern remains unresolved, employees may approach their immediate supervisor, Head of Department (HoD), or the Human Resources Department for further assistance and resolution.
- Reporting of serious concerns: Matters involving misconduct, inappropriate behaviour, or concerns requiring disciplinary review may be reported directly to the HoD, HR Department, or appropriate senior authority for necessary action.

The HR Department oversees the grievance redressal process by:

- Receiving and documenting grievances submitted through appropriate channels;
- Reviewing and investigating the concerns raised in an impartial manner;
- Facilitating discussions or corrective actions, wherever required, to resolve the matter effectively;

The Company also provides an escalation mechanism wherein employees and workers may appeal against the decision or seek further review by approaching the Chairman & Managing Director, ensuring an independent and fair evaluation of unresolved matters.

Through this structured grievance redressal framework, the Company reinforces its commitment to employee trust, workplace fairness, transparency, and continuous improvement in employee relations.

Other than Permanent Employees

Not Applicable

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

There are no workers or employees in the Company who are part of any Association or Union.

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	760	372	48.95	0	0	785	389	49.55	0	0
Female	27	13	48.15	0	0	26	9	34.62	0	0
Total	787	385	48.92	0	0	811	398	49.08	0	0
	Workers									
Male	429	107	24.94	0	0	399	141	35.34	0	0
Female	53	24	45.28	0	0	45	20	44.44	0	0
Total	482	131	27.18	0	0	444	161	36.26	0	0

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	760	760	100	785	785	100
Female	27	27	100	26	26	100
Total	787	787	100	811	811	100
Workers						
Male	429	429	100	399	399	100
Female	53	53	100	45	45	100
Total	482	482	100	444	444	100

10. Health and safety management system:

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

Yes. The Company recognizes and accords the highest priority to the health, safety, and well-being of its employees and other relevant stakeholders. The Company's dyes manufacturing unit is certified to ISO 45001:2018 Occupational Health and Safety Management System, with 100% coverage as of March 31, 2026. The Occupational Health and Safety (OHS) Management System covers all manufacturing locations, laboratories, offices, and applicable supply chain partners. The Company is committed to maintaining a safe and healthy workplace and ensuring the health, safety, and well-being of its employees, contractors, visitors, and other stakeholders through a structured OHS management framework.

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

The Company has established a comprehensive framework to identify work-related hazards and assess risks associated with both routine and non-routine activities. This framework includes Hazard Identification and Risk Assessment (HIRA), Hazard and Operability Study (HAZOP), Job Safety Analysis (JSA), Standard Operating Procedures (SOPs), an On-site Emergency Plan, and a Disaster Management Plan to effectively manage operational risks and emergency situations.

The Company follows a systematic process for hazard identification, risk assessment, implementation of control measures, documentation, monitoring, and periodic review to prevent incidents, injuries, occupational illnesses, and operational disruptions. Risk assessments consider the nature of activities, roles and responsibilities, adequacy of control measures, competency requirements, and employee and contractor training and awareness.

Before commencing any activity, the qualified and experienced safety team identifies routine and non-routine hazards and carries out risk assessments using HIRA, JSA, and relevant SOPs. On an ongoing basis, unsafe conditions and hazards are identified through regular plant safety inspections, workplace observations, and safety checklists. Corrective and preventive actions are monitored and reviewed through Safety Committee meetings and internal safety audits to ensure timely closure and continual improvement.

The Company has conducted HIRA, HAZOP studies, safety audits, and reviews of its On-site Emergency Plan and Disaster Management Plan for all manufacturing facilities through both internal teams and independent external agencies. These assessments are periodically reviewed and updated to ensure effective risk management and compliance with applicable statutory and management system requirements.

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

Yes. The Company has established processes that encourage all workers to report work-related hazards, including near-miss incidents, injuries, unsafe conditions, and unsafe acts, to their supervisors or Safety Committee members. All reported hazards are investigated, and corrective and preventive actions are reviewed during Safety Committee meetings to prevent recurrence.

The Company conducts mandatory toolbox talks, implements a work permit system, and provides regular in-house safety training to create awareness of workplace hazards, safe work practices, and the right of workers to remove themselves from situations that pose an imminent risk to their health and safety. In addition, statutory Section 111A training under the Factories Act is conducted periodically through agencies certified by the Directorate of Industrial Safety and Health (DISH).

The safety team carries out daily workplace safety inspections to identify unsafe conditions and unsafe acts. Whenever an imminent risk is identified, the concerned personnel are immediately withdrawn from the hazardous area, and the work is resumed only after appropriate corrective measures have been implemented, ensuring the safety of all employees and workers.

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

Yes. All eligible employees and workers are covered under the Employees' State Insurance (ESI) Scheme. In addition, the Company provides access to non-occupational medical and healthcare services through in-house Occupational Health Centres at all production plants, staffed by qualified Factory Medical Officers. Employees are also provided with medical consultation, first-aid facilities, health guidance, and referral support to external hospitals and specialists whenever required.

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	2
	Workers	0	0
Total recordable work-related injuries	Employees	1	2
	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 well-being, health and safety of our employees and workers are of paramount importance. The Company recognizes that Occupational Health and Safety (OHS), along with the overall physical and mental well-being of its workforce, is fundamental to sustainable growth and operational excellence. We are committed to providing a safe, healthy and secure workplace by complying with applicable legal requirements, implementing robust safety management systems, and fostering a strong safety culture across all operations.

To ensure a safe and healthy workplace, the Company has implemented the following measures:

- Provision and maintenance of fire detection, alarm and firefighting systems.
- Comprehensive risk assessment and hazard identification for all work activities.
- Permit-to-Work (PTW) system for high-risk jobs.
- Regular safety inspections, audits and workplace monitoring to identify and eliminate unsafe conditions.
- Mandatory induction and periodic Occupational Health & Safety (OHS) training, toolbox talks and awareness programmes for employees and contract workers.

- Supply and enforcement of appropriate Personal Protective Equipment (PPE).
- Well-equipped Occupational Health Centres with qualified Factory Medical Officers at manufacturing locations.
- Periodic medical examinations and health surveillance for employees exposed to occupational hazards, as applicable.
- Emergency preparedness through mock drills, emergency response teams and evacuation procedures.
- Incident, near-miss and unsafe condition reporting, investigation and implementation of corrective and preventive actions.
- Employee engagement programmes and campaigns to promote health, safety and overall well-being.
- Safety committees with employee participation to review safety performance and recommend improvements.
- Continuous monitoring of safety performance through key performance indicators, regular management reviews and implementation of corrective actions to prevent recurrence of incidents.

Through these initiatives, the Company strives to prevent occupational injuries and illnesses, minimize workplace risks, and continuously improve its health and safety performance while fostering a proactive safety culture across all its operations.

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

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

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.

All safety-related incidents, including near misses, are thoroughly investigated by the Safety Committee. A detailed root cause analysis is carried out to identify the underlying causes, following which appropriate corrective and preventive actions (CAPA) are implemented to prevent recurrence.

The findings of incident investigations are reviewed by senior management to ensure timely implementation and effectiveness of corrective actions. Lessons learned from such incidents are communicated to employees and contract workers through safety committee meetings, toolbox talks, safety training sessions and awareness programmes to strengthen hazard awareness and reinforce safe work practices.

Significant risks and concerns identified through health and safety assessments, workplace inspections and audits are systematically addressed through engineering controls, administrative measures, improved work procedures, employee training, enhanced supervision and periodic monitoring to ensure continual improvement in workplace health and safety performance.

• **Leadership Indicators**

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

Yes, we provide wide range of benefits through ESI policy, workman compensation policy etc.

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

The Company periodically confirms with value chain partners to ensure timely deduction and deposit of statutory dues in accordance with applicable laws and regulations.

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

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

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

Yes. The Company provides transition assistance to employees, wherever applicable, to facilitate a smooth separation from employment. This includes support with retirement and exit formalities, settlement of statutory and terminal benefits, counselling on post-retirement benefits, issuance of service and experience certificates, and guidance on statutory schemes such as provident fund, pension and gratuity, as applicable. The Company is committed to ensuring that retirement or separation is managed in a fair, respectful and compliant manner.

PRINCIPLE 4

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

• **Essential Indicators**

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

The stakeholder identification exercise is carried out by the senior management in consultation with various functional departments to ensure a comprehensive understanding of stakeholder expectations, interests, and their relevance to the Company's operations.

Stakeholders are identified based on their ability to influence the Company's activities or their potential to be impacted by the Company's business operations. The assessment includes both internal and external stakeholders who play a significant role in supporting the Company's sustainable growth and long-term value creation.

The Company's key stakeholders include employees and workers, investors and shareholders, government authorities and regulators, suppliers and vendors, customers and dealers, banks and financial institutions, and local communities. The Company continues to engage with these stakeholders through appropriate communication channels to understand their concerns, address expectations, and strengthen mutually beneficial relationships.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other)	Frequency of Engagement (Annually/ Half yearly/ Quarterly/ others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees & Workers	No	Email/Meetings/ Conference calls/ Training Manuals	Continuous engagement throughout the year	HR policies, Career progression, Trainings, Health, Safety and Engagement initiatives.
Shareholders & Investors	No	Email/ Website/ Newspaper/ Conference calls/ Shareholder Meetings/ Public disclosures	Quarterly/ Need based	Corporate governance, Financial performance, Compliance, Profitability and Financial stability.
Customers	No	Email/ Telephone/ Virtual meetings/ In-person meetings	Regularly	Product quality and availability, After-sales service, Timeliness of delivery, Responsiveness to needs
Suppliers	No	Email/ Conference calls/ Meetings	Regularly	Quality, Timely delivery and payments, ESG consideration, Credit worthiness, Fair Business Practices.
Government and Government officials	No	Email communication/ Telephone/ Meetings/ Legal submissions and approvals	Need based	Compliance, Policy advocacy, Timely contribution to local infrastructure, Proactive engagement.
Bank and Financial Institutions	No	Email/ Meetings/ Calls	Need based	Effective and timely payments and receipts, Avail credit facilities, Various bank accounts.

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	787	385	48.92	811	398	49.08
Other than Permanent			Not Applicable			
Total Employees	787	385	48.92	811	398	49.08
Workers						
Permanent			Not Applicable			
Other than Permanent	482	131	27.18	444	161	36.26
Total Workers	482	131	27.18	444	161	36.26

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	787	38	4.83	749	95.17	811	33	4.07	778	95.93
Male	760	38	5.00	722	95.00	785	33	4.20	752	95.80
Female	27	0	-	27	100	26	0	0	26	100
Other than Permanent	Not Applicable									
Male										
Female										
	Workers									
Permanent	Not Applicable									
Male										
Female										
Other than Permanent	482	254	52.70	228	47.30	444	259	58.33	185	41.67
Male	429	221	52.52	208	48.48	399	224	56.14	175	43.86
Female	53	33	62.26	20	37.74	45	35	77.78	10	22.22

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Gender	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD) ¹	3	₹ 26.67 Lakh	0	—
Key Managerial Personnel ²	2	₹ 42.30 Lakh	0	—
Employees other than BoD and KMP	755	₹ 3.04 Lakh	27	₹ 7.22 Lakh
Workers	429	₹ 2.60 Lakh	53	₹ 1.65 Lakh

Note:

- BoD includes only Chairman & Managing Director, Whole-time Directors, who have drawn remuneration for the full FY 2025-26.
- Key Managerial Personnel includes Chief Financial Officer and Company Secretary.

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

	FY 2025-26 (in %)	FY 2024-25 (in %)
Gross wages paid to females as % of total wages	6.21	5.21

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

Yes

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

The Company is committed to fostering a safe, respectful, and inclusive workplace environment that upholds the principles of human rights and ethical conduct. In line with this commitment, the Company has implemented a Human Rights Policy as part of its broader Human Resource Management Policy,

which applies to all employees, across all locations where the Company operates, as well as all Company-sponsored activities and events.

The Company provides employees with appropriate channels to raise workplace-related concerns, seek guidance, and report any issues through the Human Resources team. Employees are encouraged to communicate concerns relating to workplace practices, employee rights, or any other matters requiring attention.

The Company further encourages employees to promptly report any suspected instances of unethical behaviour, violations of applicable laws and regulations, or breaches of the Company's Integrity Code, Prevention of Insider Trading (PIT) Code, and Fair Disclosure Code. The Company is committed to ensuring that such concerns can be raised freely and without fear of retaliation or adverse consequences.

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 the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	NIL	NIL	NA	NIL	NIL	NA
Discrimination at work place	NIL	NIL	NA	NIL	NIL	NA
Child labour	NIL	NIL	NA	NIL	NIL	NA
Forced labour/ Involuntary labour	NIL	NIL	NA	NIL	NIL	NA
Wages	NIL	NIL	NA	NIL	NIL	NA
Other human rights related issues	NIL	NIL	NA	NIL	NIL	NA

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

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

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

The Company encourages employees to report any instances of discrimination, harassment, misconduct, or other protected disclosures without fear of adverse consequences. No employee shall be subjected to retaliation, termination, or any form of disadvantage for making a genuine complaint or reporting a concern under the applicable policies, except in cases where a complaint is found to be knowingly false, malicious, or made with an intent to cause harm.

The Company ensures that all complaints are handled with due sensitivity, confidentiality, and fairness. Information relating to complaints and investigations is shared strictly on a need-to-know basis with individuals responsible for reviewing and resolving the matter.

Any act of victimization, retaliation, or attempt to intimidate an individual for raising a concern or participating in an investigation is treated as a serious violation and may result in appropriate disciplinary action against the person(s) responsible.

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

Yes

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100
Forced/involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
Others – please specify	None

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

Not applicable, as we have not come across any significant concerns from assessments conducted at our plant and offices.

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

There are no human rights grievances, therefore the Company do not require to change in business processes.

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

No human rights due-diligence was conducted.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes. The Company has implemented appropriate provisions to support the needs of differently abled employees and visitors in accordance with the Rights of Persons with Disabilities Act, 2016. The Company is committed to promoting equal opportunities, accessibility, and inclusivity by fostering a workplace environment where individuals of all abilities are respected, supported, and empowered to contribute effectively.

The Company's workplace facilities are designed to provide reasonable assistance and necessary support to differently abled employees, including suitable workplace adaptations, accessibility measures, and modifications to workstations or job roles, wherever required, to enable them to perform their responsibilities effectively.

Through these initiatives, the Company continues to strengthen its commitment towards diversity, equity, and inclusion by ensuring a supportive and accessible work environment for all employees and visitors.

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

Note: The Purchasing Power Parity (PPP) conversion rate used in intensity ratio calculations across Principle 6 is 20.34 LCU for the year ended March 31, 2026 and 20.66 LCU for the year ended March 31, 2025, as per the latest PPP conversion factor published by the IMF—for India.

• 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)	TJ	-	-
Total fuel consumption (B)	TJ	-	-
Energy consumption through other sources (C)	-	-	-
Total energy consumed from Renewable Sources (A+B+C)	TJ	-	-

Parameter	Unit	FY 2025-26	FY 2024-25
From non-renewable sources			
Total electricity consumption (D)	TJ	183.45	171.80
Total fuel consumption (E)	TJ	1086.28	1052.39
Energy consumption through other sources (F)	-		
Total energy consumed from non-Renewable Sources (D+E+F)	TJ	1269.73	1224.19
Total energy consumed (A+B+C+D+E+F)	TJ	1269.73	1224.19
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations)	TJ/₹	0.01	0.01
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)		0.25	0.28
Energy intensity in terms of physical output	TJ/MT	0.01	0.05

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.

During the year, Environmental Audit have been conducted by GPCB approved Environmental Auditors for our dyes and dyes intermediates units.

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:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	7,38,791.80	7,90,235.80
(iii) Third party water	13,852.87	24,116.05
(iv) Seawater / desalinated water	0	0
(v) Others – Reused/recycled water	1,13,566.45	1,09,849.10
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	8,66,211.12	9,24,200.95
Total volume of water consumption (in kilolitres)	6,63,140.80	7,79,502.15
Water intensity per rupee of turnover (Water consumed / turnover in rupees)	0.8*10 ⁻⁴	1.2*10 ⁻⁴
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total water consumption / Revenue from operations adjusted for PPP)	1.7*10 ⁻³	2.4*10 ⁻³
Water intensity in terms of physical output – Production in MT	7.36 KL/MT of product manufactured	4.88 KL/MT of product manufactured

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

Yes. During the reporting year, independent Environmental Audits were conducted for the Company's dyes and dye intermediates manufacturing units by GPCB-approved Environmental Auditors. These audits were carried out by external agencies empanelled/approved by the Gujarat Pollution Control Board (GPCB).

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)		
(i) To Surface water	Nil	Nil
- No treatment	-	-
- With treatment	-	-
(ii) To Groundwater	Nil	Nil
- No treatment	-	-
- With treatment	-	-
(iii) To Seawater	7006	6409
- No treatment	-	-
- With treatment – Primary treated effluent from ETP via effluent conveyance channel discharged to sea water	7006 (Primary treated effluent from ETP via effluent conveyance channel discharged to sea water)	6409 (Primary treated effluent from ETP via effluent conveyance channel discharged to sea water)
(iv) Sent to third-parties	30821.76	40570.14
- No treatment	15892.76	25281.64
- With treatment – Primary & tertiary treated effluent stream sent to common effluent treatment plant [CETP] for further treatment and safe disposal	14929.00	15288.50
(v) Others		
- No treatment	—	-
- With treatment – please specify level of treatment	—	-
Total water discharged (in kilolitres)	37827.76	46979.14

NOTE:

All manufacturing units of the Kiri Group have effluent treatment and water recycling facilities. Treated effluent is recycled and reused, to the maximum feasible extent, in manufacturing processes, cooling systems, washing operations, in ice plant, and other utility applications. The Company has implemented Zero Liquid Discharge (ZLD) at its dyes intermediates manufacturing facilities and for selected product lines within its dyes manufacturing facilities. The primary objective of the ZLD system is to minimize freshwater withdrawal by maximizing the recycling and reuse of treated wastewater.

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

Yes. During the reporting year, Environmental Audits were conducted by Gujarat Pollution Control Board (GPCB)-approved Environmental Auditors for the Company's dyes and dyes intermediates manufacturing units. These audits independently assess compliance with applicable environmental regulations and evaluate the effectiveness of the environmental management systems.

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

Yes. The Company has implemented Zero Liquid Discharge (ZLD) across all dyes intermediates manufacturing facilities and for selected product lines within its dyes manufacturing facilities. The objective of the ZLD system is to minimize freshwater consumption by maximizing the recycling and reuse of treated wastewater.

All manufacturing units are equipped with effluent treatment and water recycling facilities. Treated effluent is processed through the ZLD system and, to the maximum feasible extent, is recycled

and reused in manufacturing processes, cooling systems, washing operations, the ice plant, and other utility applications. The remaining treated effluent is subjected to further treatment through evaporation and other ZLD processes to eliminate liquid discharge, wherever ZLD has been implemented.

Through the implementation of ZLD and water recycling initiatives, the Company strives to conserve freshwater resources, enhance water-use efficiency, minimize environmental impact, and support sustainable water management practices across its operations.

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	MT /Month	0.2740	0.2233
SOx	MT /Month	0.6600	0.8168
Particulate Matter (PM)	—	—	—
Persistent Organic Pollutants (POP)	—	—	—
Volatile Organic Compounds (VOC)	—	—	—
Hazardous Air Pollutants (HAP)	—	—	—
Others – please specify	—	—	—

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

Yes. During the reporting year, independent Environmental Audits were conducted for the Company's dyes and dye intermediates manufacturing units by GPCB-approved Environmental Auditors. These audits were carried out by external agencies empanelled/approved by the Gujarat Pollution Control Board (GPCB).

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

Parameter	Unit	FY 2025-26	FY 2024-25
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/ Month	8282.83	8024.56
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/ Month	2397.50	2452.91
Total Scope 1 and Scope 2 emissions per rupee of turnover	tCO ₂ /₹	1.6 *10 ⁻⁵	1.9*10 ⁻⁵
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO ₂ /₹	3.3*10 ⁻⁴	4.0*10 ⁻⁴
Total Scope 1 and Scope 2 emissions intensity in terms of physical output–Production in MT	tCO ₂ /MT	1.09	0.78

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

Yes. During the reporting year, independent Environmental Audits were conducted for the Company's dyes and dye intermediates manufacturing units by GPCB-approved Environmental Auditors. These audits were carried out by external agencies empanelled/approved by the Gujarat Pollution Control Board (GPCB).

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

Yes. The Company has implemented and continues to maintain various projects to reduce Greenhouse Gas (GHG) emissions. These include energy efficiency improvement initiatives, operation of the waste heat recovery boiler (WHRB) at the basic chemical plant for recovery of waste heat to generate steam, utilization of the recovered steam within the plant and the dyes intermediates manufacturing unit. The company also undertakes tree plantation activities to enhance green cover and support carbon sequestration. Approximately 2,500 trees have been planted, and the Company continues to identify suitable locations for further plantation activities to strengthen its environmental sustainability initiatives.

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)	Nil	Nil
E-waste (B)	Nil	Nil
Bio-medical waste (C)	1.548	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste, Please specify, if any. (G)	111487.93	113602.92
Other Non-hazardous waste generated (H)	Nil	Nil
Total (A + B + C + D + E + F + G + H)	111487.93	113602.92
Waste intensity per rupee of turnover (Total waste generated/turnover in rupees)	1.45 *10 ⁻⁵	1.75*10 ⁻⁵
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/ Revenue from operations adjusted for PPP)	2.9 *10 ⁻⁴	3.6*10 ⁻⁴
Waste intensity in terms of physical output–Production in MT	0.948	0.710
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	35531.81	63789.40
(ii) Re-used	Recycled waste reused in process	Recycled waste reused in process
(iii) Other recovery operations	—	—
Total	35531.81	63789.40
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	—	—
(ii) Landfilling	21156.95	24955.20
(iii) Other disposal operations	72267.76	96466.20
Total	93424.72	121421.40

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

Yes. During the reporting year, independent Environmental Audits were conducted for the Company's dyes and dye intermediates manufacturing units by GPCB-approved Environmental Auditors. These audits were carried out by external agencies empanelled/approved by the Gujarat Pollution Control Board (GPCB).

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.

At all manufacturing facilities, hazardous and other wastes are managed in accordance with the provisions of the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016. Hazardous wastes are properly segregated, collected, stored in designated impervious storage areas, and disposed of through GPCB-authorized recyclers, co-processors, or TSDF facilities, as applicable. The Company follows the principles of Reduce, Reuse, Recycle, and Recover (4R) with a strong focus on resource optimization and circular economy practices. Continuous process improvements are undertaken to reduce waste generation at source by enhancing process efficiency, reducing process time, and optimizing raw material utilization. The Company also focuses on developing environmentally friendly products and minimizing the use of hazardous and toxic chemicals wherever technically feasible without compromising product quality and regulatory compliance. Co-products and recoverable materials are maximized through recycling, reuse, and recovery, and wherever feasible, process wastes are converted into value-added products, thereby minimizing disposal and reducing environmental impact.

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.
1.	The company's manufacturing facilities are not located in or around any notified ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, or coastal regulation zones where environmental approvals/ clearances on this basis are required.	Not Applicable	Not Applicable

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

During the current financial year, the Company did not undertake any new projects requiring Environmental Impact Assessment (EIA) under the applicable environmental laws. Accordingly, no Environmental Impact Assessments were carried out during the reporting period.

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

Yes. The Company has complied with all applicable environmental laws, regulations and guidelines in India, including the Water (Prevention and Control of Pollution) Act, 1974, the Air (Prevention and Control of Pollution) Act, 1981, the Environment (Protection) Act, 1986 and the rules framed thereunder. No material instances of non-compliance were reported during the financial year.

• **Leadership Indicators**

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

Sr. No.	Initiative undertaken	Details of the initiative	Outcome of the initiative
1.	Reduction of fresh water consumption and waste water generation	- Optimized recycle and reuse of treated industrial waste water in the plant operations to reduce fresh water consumption. - Increased reaction concentration in the manufacturing process to reduce waste water generation. - Segregation of waste water streams based on their characteristics to improve efficiency of effluent treatment plant.	Optimized water recycle and reuse has reduced fresh water consumption, conserved natural water resources and minimized wastewater generation.
2.	Energy efficiency improvement steps taken to reduce fuel and electricity consumption	- Increased batch size. - Increased total solids in products before spray drying. - Implemented modifications in ice plants, including enhancement of cooling coils and optimization of harvesting & freezing cycles. - Improved spray drying performance through optimization of airflow, operating pressure, spray nozzle and swirl chamber size and pulse timing etc.	Reduced fuel and electricity consumption, resulting in improved energy efficiency and lower greenhouse gas (GHG) emissions.
3.	Segregation of hazardous waste	Hazardous waste generated from ETP at the dyes and dyes intermediates unit was segregated. Segregated Gypsum and Iron sludge were sent to cement industries for co-processing instead of land filling at authorised landfill sites.	Reduced dependence on natural raw material such as limestone in the cement industry and minimized the quantity of waste sent to landfill.
4.	Plantation activities	Up to year 2025-2026, the company had planted approximately 2500 nos. of trees. The company is also identifying additional suitable locations to undertake further plantation activities in the coming years.	Increased green cover, enhanced carbon sequestration potential and contributed to the reduction of greenhouse gas emissions while supporting local biodiversity.

No specific initiatives or innovative technologies were undertaken during the reporting year to improve resource efficiency or reduce environmental impacts. Existing environmental management practices continued to be maintained.

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

The Company has established separate Business Continuity and Disaster Management Plans for all its manufacturing units. The plans include facility details, risk analysis, environmental impact assessment, storage and process hazard identification, emergency control measures, effluent treatment arrangements, fire protection systems, plant-specific on-site emergency response plans, mutual aid arrangements, medical and safety services, and contact details of key emergency personnel. The primary objective is to ensure preparedness, define roles and responsibilities, enable coordinated emergency response, minimize operational disruption, protect employees, communities and the environment, and reduce the adverse impacts of any emergency or disaster incident while supporting business continuity.

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

The Company has not identified any significant adverse environmental impacts arising from its value chain during the reporting period. Nevertheless, recognizing that environmental impacts may arise from upstream procurement, transportation of raw materials and finished goods, and downstream waste management activities, the Company follows a proactive approach to mitigate such risks.

The Company encourages suppliers, contractors, transporters, and authorized waste management agencies to comply with applicable environmental laws and regulations. Preference is given to business partners that demonstrate responsible environmental practices and statutory compliance.

Within its manufacturing operations, the Company has implemented robust environmental management systems to minimize environmental impacts. The Company operates in-house effluent treatment plants, Zero Liquid Discharge (ZLD) systems at dyes intermediates units and selected dyes manufacturing facilities, and advanced water recovery, recycling, and reuse systems, including reverse osmosis technology. By-products generated in the dyes and dyes intermediates unit are recovered, recycled, reused in the manufacturing process wherever feasible, and the balance is supplied to authorized end users, thereby supporting circular resource utilization.

To minimize air emissions, adequate stack heights and efficient air pollution control systems, including bag-type dust collectors for spray dryers and scrubbing systems, have been installed and are regularly maintained. Sulphuric acid is manufactured using the Double Conversion Double Absorption (DCDA) process to ensure emissions remain within the prescribed GPCB limits. Regular preventive maintenance of equipment is carried out to prevent leaks and fugitive emissions.

Hazardous wastes are managed in accordance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016, and are disposed of only through authorized recyclers and TSDF facilities. All manufacturing units maintain impervious working areas to prevent soil contamination and follow good housekeeping practices.

The Company's environmental performance is periodically reviewed through internal assessments and independent environmental audits conducted by GPCB-approved Environmental Auditors. The dyes and dyes intermediates divisions are certified under ISO 14001:2015 Environmental Management System, demonstrating the Company's commitment to continual environmental improvement.

The Company remains committed to its Duo-Eco-Growth philosophy, integrating economic development with environmental stewardship across its operations and value chain.

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.

Six (6)

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

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	Bombay Chamber of Commerce & Industry	State
2	Gujarat Chamber of Commerce & Industry	State
3	Gujarat Dyestuff Manufacturers Association	State
4	Federation of Indian Export Organisations	National
5	Basic Chemicals, Cosmetics & Dyes Export Promotion Council (CHEMEXCIL)	National
6	Associated Chambers of Commerce & Industry of India	National

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

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

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development

• Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
No such project requires SIA in the current or previous 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 Projects Affected Families (PAFs)	% PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
Not Applicable						

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

The Company is committed to fostering an inclusive and respectful environment where all individuals are treated with dignity, fairness, and respect, enabling employees and stakeholders to contribute positively and effectively.

The Company provides community stakeholders with accessible channels to communicate their concerns, feedback, and grievances through the designated email facility available on the Company's website. All concerns received are reviewed and addressed appropriately, with corrective actions undertaken wherever necessary in consultation with the relevant stakeholders and concerned functions.

Through this approach, the Company continues to strengthen stakeholder engagement, transparency, and its commitment to responsible business practices.

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	2.26	2.08
Directly from within India*	75.77	85.77

*Input material sourced from MSMEs is not considered in the calculation of input material sourced from within India.

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

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

Location	FY 2025-26 (%)	FY 2024-25 (%)
Rural	56.20	65.98
Semi-urban	0.00	0.00
Urban	0.00	0.00
Metropolitan	43.80	34.02

• Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments:

Details of negative social impacts identified	Corrective action taken
Not applicable	

PRINCIPLE 9

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

• Essential Indicators

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

The Company has established well-defined systems and processes for receiving, monitoring, and resolving consumer complaints in a timely and effective manner. Customer concerns are received by the Marketing Department through a dedicated email channel and are promptly recorded in the Company's ERP system for systematic tracking and follow-up.

Upon registration, complaints are reviewed and forwarded to the respective departments for investigation and resolution. The concerned departments acknowledge receipt of the complaint and undertake necessary actions within the defined timelines. Once the resolution is received from the relevant department, the Marketing Department communicates the response to the customer and ensures that appropriate measures are taken to provide a satisfactory resolution.

Through this structured complaint management mechanism, the Company ensures effective stakeholder engagement, strengthens customer relationships, and continuously improves its products, services, and overall customer experience.

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

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

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at the end of the year	Remarks	Received during the year	Pending resolution at the end of the year	Remarks
Data privacy	NIL	NIL	NA	NIL	NIL	NA
Advertising	NIL	NIL	NA	NIL	NIL	NA
Cyber-security	NIL	NIL	NA	NIL	NIL	NA
Delivery of essential services	NIL	NIL	NA	NIL	NIL	NA
Restrictive Trade Practices	NIL	NIL	NA	NIL	NIL	NA
Unfair Trade Practices	NIL	NIL	NA	NIL	NIL	NA
Other	8	NIL	Complaints received were related to the Quality and Packaging of the products. All the complaints received during the year have been resolved.	9	NIL	Complaints received were related to the Quality and Packaging of the products. All the complaints received during the year have been resolved.

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

	Number	Reasons for recall
Voluntary recalls	NIL	NA
Forced recalls	NIL	NA

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

No

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

The Company maintains systematic records of customers, customer complaints, and their respective resolutions through its ERP system. Access to such information is restricted to authorized personnel only, ensuring data confidentiality, security, and controlled management of customer-related information.

The Company has not received or been subject to any regulatory action relating to the safety of its products. The Company remains committed to maintaining product quality, safety, and compliance with applicable regulatory requirements through robust systems and processes.

7. Provide the following information relating to data breaches:**a. Number of instances of data breaches:**

Nil, there were no instances of reportable data breaches in the current financial year.

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

Nil, there were no instances of reportable data breaches involving personally identifiable information.

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

Not applicable as there were no reportable data breaches during the year.

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

The information can be accessed through our website, the link is <http://www.kiriindustries.com/our-products/>.

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

Technical booklets and Product Shade card are provided to the customers wherein usage & other data are available.

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

Not Applicable

For and on behalf of the Board of Directors of
Kiri Industries Limited

Manish Kiri

Chairman & Managing Director
DIN: 00198284

Place: Ahmedabad
Date: August 12, 2026