

Date: 27<sup>th</sup> May, 2026

To  
Department of Corporate services  
**BSE Limited**  
1<sup>st</sup> Floor, New Trading Ring,  
Rotunda Building, Phiroze Jeejeebhoy  
Towers, Dalal Street, Fort,  
Mumbai-400001  
**Scrip Code: - 540425**

To  
Listing Department  
**National Stock Exchange of India Limited**  
Exchange Plaza, Plot No. C-1,  
G Block, Bandra Kurla Complex,  
Bandra (E)  
Mumbai- 400051  
**Symbol- SHANKARA**

Dear Sir/ Madam

**Sub: Business Responsibility and Sustainability Reporting (BRSR) for the year 2025-26.**

Pursuant to Regulations 34(2) (f) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015 ("Listing Regulations"), we are submitting herewith the Business Responsibility and Sustainability Report for FY 2025-26.

This is for your information and records

Thanking You

Yours faithfully

**For Shankara Building Products Limited**

**RAMESH**  
**SATHYAPPA**  
Digitally signed by  
RAMESH SATHYAPPA  
Date: 2026.05.27  
20:02:43 +05'30'

Ramesh S  
**Company Secretary & Compliance Officer**

Encl: As above



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING 2026

### SECTION A: GENERAL DISCLOSURES

#### I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity: L26922KA1995PLC018990
2. Name of the Company: Shankara Building Products Limited
3. Year of incorporation: 1995
4. Registered office address: G-2, Farah Winsford, 133 Infantry Road, Bengaluru-560001
5. Corporate address: 21/1 & 35-A-1, Hosur Main Road, Electronic City Post, Veerasandra, Bengaluru- 560 100
6. E-mail: compliance@shankarabuildpro.com
7. Telephone: 080-27836955
8. Website: www.shankarabuildingproductsltd.com
9. Financial year for which reporting is being done: FY 2025-2026 (April 1, 2025 to March 31, 2026)
10. Name of the Stock Exchange(s) where shares are listed: BSE Limited and National Stock Exchange of India Limited
11. Paid-up Capital ₹24.24 crore
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report : Ereena Vikram Company Secretary & Compliance Officer (up to October 3, 2025) Ramesh S Company Secretary & Compliance Officer (w.e.f October 9, 2025) +91 80-29910702 cs@shankarabuildpro.com
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together): Consolidated basis
14. Name of the Assurance Provider: Not Applicable
15. Type of Assurance Obtained: Not Applicable

#### II Product 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 of products inter alia cold rolled strips, precision tubes & pipes, roofing sheets and allied accessories complemented by the processing facilities, Decking sheets, purlins and rolling shutter patti, supply chain and logistics undertaken by the Company and/or its subsidiaries.	100%

\* Note: % of turnover on consolidated basis

\*\* With effect from the Appointed Date, the Trading Business of the Company, along with all its assets and liabilities, was transferred to Shankara Buildpro Limited (the "Resulting Company") pursuant to the Scheme of Arrangement on a going concern basis.



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

S. No.	Product/Service	NIC Code	% of total Turnover contributed	Turnover (amount in crore)
1.	Steel, Pipes and Tubes	477,466	23.20	286.59
2.	HR, CR, GP, GC, Flat Steel Products	477,466	41.68	514.96
3.	TMT Rebars	477,466	0	0
4.	Colour Coated Profiles	477,466	35.12	433.91
5.	Angle, Channel, Rerolled long products	477,466	0	0
6.	PVC Pipes and Fittings, Other Accessories	477,466	0	0
7.	CP Fittings, Sanitary ware and tiles	477,466	0	0

\* Note: Turnover on consolidated basis. This does not include turnover of ₹128.55 crore made on behalf of Resulting Company.

### III. Operations

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

Location	Number of plants	Number of offices*	Total
National	14	Nil	14
International	Nil	Nil	Nil

\*No. of offices includes retail outlets/warehouses with GST registration

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	5 States
International (No. of Countries)	Nil

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

c. A brief on types of customers:

The Company caters to variety of customers including automobile ancillaries, white goods manufacturers, busbody builders, storage equipment manufacturers etc., apart from distributore and dealers and Walkin retail customers.



#### IV. Employees

20. Details as at the end of Financial Year: 2025-2026

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	130	123	95%	7	5%
2.	Other than Permanent (E)	18	16	89%	2	11%
3.	<b>Total Employees (D + E)</b>	<b>148</b>	<b>139</b>	<b>93.91%</b>	<b>9</b>	<b>6%</b>
<b>WORKERS</b>						
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	<b>Total workers (F + G)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\*Shankara Building Products Limited categorises its entire workforce as 'Employees'. Employees consist of Permanent Employees across locations who are on the Company's and its subsidiaries' payroll.

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1.	Permanent (D)			NA		
2.	Other than Permanent (E)					
3.	<b>Total Employees (D + E)</b>					
<b>DIFFERENTLY ABLED WORKERS</b>						
4.	Permanent (F)	2	2	100	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	<b>Total differently (F + G)</b>	<b>2</b>	<b>2</b>	<b>100</b>	<b>-</b>	<b>-</b>

Note: Shankara Building Products Limited upholds a policy of equal employment opportunity for all individuals. The company strictly prohibits discrimination of any kind, whether based on race, caste, religion, color, ancestry, marital status, gender, sexual orientation, age, nationality and disability.



21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of	
		No. (B)	% (B / A)
Board of Directors	6	1	17%
Key Management Personnel	3	-	-

Note: \* At Shankara Building Products Limited Key Managerial Personnel includes MD, Executive Director, Chief Financial Officer, and Company Secretary

22. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	8%	3%	11%	8%	20%	28%	9%	13%	21%
Permanent Workers	Not Applicable								

V. Holding Subsidiary and Associate Companies (including Joint ventures)

Provided in the Annual Report for information on holding/subsidiary/associated companies.

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed Entity	Does the entity indicated at column A, participate in the Business Responsibility initiative of the listed entity? (Yes/No)
1.	Taurus Value Steel & Pipes Private Limited	Wholly-Owned Subsidiary	100%	No
2.	Vishal Precision Steel Tubes & Strips Private Limited	Wholly-Owned Subsidiary	100%	NO
3.	Century wells Roofing India Private Limited	Wholly-Owned Subsidiary	100%	NO

Note: \*The Steel Network Holdings Pte Limited a non-operating subsidiary of the Company domiciled in Singapore, has been wound up and has been liquidated with effect from December 26, 2025. The confirmation certificate of dissolution from the concerned regulatory authority was received by the Company on 4th January, 2026.

\*During the year under review, Shankara Buildpro Limited wholly owned subsidiary of the Company ceased to be the subsidiary of the Company pursuant to the Scheme of Arrangement.



## VI. CSR Details

### 24. Corporate Social Responsibility (as per standalone financials)

(₹ in Crores)

(i)	Whether CSR is applicable as per Section 135 of Companies Act, 2013	Yes
(ii)	Turnover (in ₹)	128.55
(iii)	Net worth (in ₹)	235.90





**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 <a href="https://shankarabuildingproductsltd.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf">https://shankarabuildingproductsltd.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf</a>	Nil					
Investors (other than shareholders)	Yes <a href="https://shankarabuildingproductsltd.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf">https://shankarabuildingproductsltd.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf</a>	Nil					
Shareholders	Yes ir@shankarabuildpro.com & <a href="https://scores.gov.in/scores/Welcome.html">https://scores.gov.in/scores/Welcome.html</a>	Nil					
Employees and Workers (includes former employees)	Yes <a href="https://shankarabuildingproductsltd.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf">https://shankarabuildingproductsltd.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf</a>	Nil					



Customers	Yes <a href="https://shan-karabuildingproducts.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf">https://shan-karabuildingproducts.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf</a>	Nil
Value Chain Partners	Yes <a href="https://shan-karabuildingproducts.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf">https://shan-karabuildingproducts.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf</a>	Nil

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Water and Waste	R	<p>Committed to the principle of efficient resource utilization, the organization focuses on reducing overall consumption wherever possible.</p> <p>In line with this approach, it sets clear objectives to improve water management practices, including monitoring usage, minimizing wastage, and promoting conservation initiatives. These efforts support sustainable operations while ensuring responsible and optimized use of natural resources.</p>	<p>Reduction of waste by awareness and responsible disposal leading to recycling.</p> <p>Water treatment facilities are established to ensure water treatment, recycling and recharge.</p>	Negative implications



2.	Electricity	0	One of the subsidiaries, Vishal Precision Steel Tubes & Strips Private Limited has opted to join the solar grid offered by BESCOM and private players. We have switched about 80% of our requirement from conventional electricity to solar generated power (windmill power)	-	Positive implications  The Company's saves around Rs. 60 lacs per annum on its power payout due to windmill project
3.	Health & Safety	0	The Company places strong emphasis on maintaining a safe working environment, which may have an impact on cost, and resource availability. Implementing robust safety measures, compliance standards, and preventive protocols can sometimes require additional investments and time, as well as influence the scheduling and accessibility of resources.	We implement a range of employee-centric initiatives across our workplaces to support staff well-being, including health awareness programs and sessions.	Negative implications
4.	Ethical and Transparent Business Conduct	0	Ethical conduct is fundamental to the long-term success and sustainability of any organization. Unethical practices can expose a company to significant risks, including reputational damage, loss of stakeholder confidence, legal and regulatory consequences, and operational disruptions.	Regular internal reviews, audits, and presentations are conducted to keep stakeholders informed about changes introduced by regulatory authorities.	Positive Implications
5.	CSR	0	As part of its commitment to social responsibility, the Company undertakes comprehensive initiatives across key areas such as education, healthcare, and environmental sustainability.	The company remains committed to sustainable development in both social and environmental spheres  Key Projects: i. Shankara Boys School & Girls School ii. Water shed management	Positive Implications



## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

The National Guidelines on Responsible Business Conduct (NGRBC) released by the Ministry of Corporate Affairs has updated and adopted nine areas of Business Responsibility. These are briefly as under:

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



No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>										
1.	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
2.	Has the policy been approved by the board?	Yes*	Yes***	Yes**	Yes**	Yes*	Yes**	No	Yes***	Yes****
3.	Web Link of the Policies, if available	CSR Policy, Whistle Blower Policy <a href="https://shankarabuildingproductsltd.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf">https://shankarabuildingproductsltd.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf</a>								
4.	Whether the entity has translated the policy into procedures (Yes/No)	No	No	No	No	No	No	No	No	No
5.	Do the enlisted policies extend to your value chain partner (Yes/No)	No	No	No	No	No	No	No	No	No
6.	Name of the National and international codes/certifications/labels/standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015								
7.	Specific commitments, goals and targets set by the entity with defined timelines, if any	At the start of each financial year, the Company presents defined goals, commitments, and targets to the Board of Directors, while the Risk Management Committee monitors key parameters to ensure their achievement.  To support these objectives, the Company undertakes initiatives such as installing energy-efficient LED lighting and rainwater harvesting systems, continuously tracking energy consumption to identify savings opportunities, solar power generation, maintaining adequate insurance coverage to mitigate financial risks, and establishing dedicated teams to identify risks and develop appropriate mitigation strategies.								
8.	Performance of the entity against the specific commitments' goals and targets along with reasons in case the same are not met.	Performance of each of the principles is reviewed periodically by Risk Management Committee.								
<b>Governance, leadership and oversight</b>										
9.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure):  Shankara is committed to maintaining the highest standards of ethical and fair business practices that serve the interests of all stakeholders, including customers, employees, business partners, investors, and the wider community. The Company prioritizes providing clean, safe, healthy, and equitable working conditions across its operations and value chain, ensuring that both employees and partners can work in a secure and supportive environment.									
10.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policies.  Sukumar Srinivas, Managing Director (DIN: 01668064) under the guidance of the Board of Directors and its Committees is responsible for implementation and oversight of the Business Responsibility policy.									



11	<p>Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details :-</p> <p>Yes, the Board of Directors has assigned the responsibility of overseeing the Company's sustainability initiatives to the Risk Management Committee. This Committee is composed of three Non-Executive Independent Directors and two Executive Directors of the Company.</p> <p>The Company has Risk Management Committee headed by an Independent Directors monitoring the progress of Risk Management on a quarterly basis..</p>	
<b>Member of the Risk Management Committee</b>	<b>Designation</b>	<b>DIN</b>
Mr. B. Jayaraman	Chairman	00022567
Mr. Sukumar Srinivas	Member	01668064
Mr. Dhananjay Mirlay Srinivas	Member	09108483
Mrs. Sujatha G	Member	10538207
Mr. C. Ravikumar	Member	01247347
Mr. N. Muthuraman	Member	02375046

\* Shankara Code of Conduct

\*\* Corporate Social Responsibility Policy

\*\*\*Shankara Vision & Mission

\*\*\*\*Shankara Quality Policy

\*\*\*\*\* The Company has adopted The National Guidelines on Responsible Business Conduct (NGRBC) released by the Ministry of Corporate Affairs.



10. Details of Review of NGRBCs by the Company:

Subject for review	Indicate whether review was undertaken by Director/ Committee of the Board/Any Other Committee									Frequency (Annually/ Half yearly/quarterly/ Any other-please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes a. By Internal Management on need basis b. Committee of the Board on quarterly basis									On a need basis								
Compliance with Statutory requirements of relevance to the principles and rectification of any non-compliances	The Company is in compliance with the applicable statutory rules and regulations.									On a need basis								

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:

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

The Company's policies are periodically reviewed by the Board of Directors, its committees, and senior management. These policies and procedures are aligned with regulatory requirements and are updated as necessary to ensure ongoing compliance.

**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**

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



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

**Essential Indicators**

<b>1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:</b>			
<b>Segment</b>	<b>Total number of training and awareness programmes held</b>	<b>Topics/principles covered under the training and its impact</b>	<b>% age of the persons in the respective category covered by the awareness programmes</b>
Board of Directors	At each Board Meeting, the Board discusses key changes and implications under applicable laws and regulations, including SEBI Regulations, the Companies Act, corporate governance requirements, and the Income Tax Act, with the Statutory and Internal Auditors. The Board and Audit Committee also deliberate on integrity matters, strategic priorities, financial performance, and the Company's CSR and sustainability initiatives.		100%
Key Managerial Personnel	Since Managing Director, Executive Director, Chief Financial Officer and Company Secretary are part of each board meeting they also get trained on various regulatory changes and topic.		100%
Employees other than Board of Directors and KMPs	1	1) Code of Conduct 2) Whistleblower Policy 3) Prevention of Sexual Harassment at the Workplace	100%

*Note: All the principles laid down in this Report are covered in the Company's Code of Conduct, which is mandatorily adhered to by all employees of the Company*

**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:**

There are no 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 for the financial year ended March 31, 2026.

**3. Of the instancing disclosed in question 2 above, details of 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 please provide a web link to the policy**

The Company has adopted a Code of Conduct covering anti-corruption and anti-bribery, supported by a Whistleblower Policy and Vigil Mechanism for reporting unethical conduct, fraud, or Code violations. It ensures protection against victimization and is accessible on the Company's website <https://shankarabuildingproductsltd.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf>

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

There has been no cases involving disciplinary action taken by any law enforcement agency for the charges of bribery/corruption against directors/KMP/employees/workers that have been brought to our attention.

Case Details	FY 2025-26 (Current Financial year)	FY 2024-25 (Previous Financial Year)
Directors	-	-
KMPs		
Employees		
Workers		

**6. Details of complains with regard to conflict of interest**

	FY 2025-26 (Current Financial year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	Not Applicable	-	Not Applicable
Number of complaints received in relation to issues of conflict NIL of Interest of the KMPs				

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

Not Applicable

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

	FY 2025-26	FY 2024-25
Number of days of account payables	21	11

**9. Openness 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:**



	Metric	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	11.32%	27.84%
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	98.73%	93.46%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	73.55%	65.43%
	b. Number of dealers / distributors to whom sales are made	-	-
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	95.12%	72.35%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	11.10%	26.27%
	b. Sales (Sales to related parties / Total Sales)	68.51%	41.12%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil

### Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
Nil		

In the Company's Code of Conduct and general terms and conditions, the Company has emphasized on all integrity aspects, which are applicable to all suppliers.

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

Pursuant to the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, the Company requires each Directors to submit an annual declaration under its Code of Conduct, concern or interest in any company or companies or bodies corporate, firms, or other association of individuals which shall include the shareholding. These declarations are crucial for transparency and accountability to shareholders and other stakeholders.

The same principles extend to the Senior Management, who are also required to submit an annual affirmation declaring that they have not engaged in any material, financial, or commercial transactions that could potentially conflict with the interests of the Company.



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

**Essential Indicators**

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:			
Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of the persons in the respective category covered by the awareness programmes
Board of Directors	At each Board Meeting, the Board discusses key changes and implications under applicable laws and regulations, including SEBI Regulations, the Companies Act, corporate governance requirements, and the Income Tax Act, with the Statutory and Internal Auditors. The Board and Audit Committee also deliberate on integrity matters, strategic priorities, financial performance, and the Company's CSR and sustainability initiatives.		100%
Key Managerial Personnel	Since Managing Director, Executive Director, Chief Financial Officer and Company Secretary are part of each board meeting they also get trained on various regulatory changes and topic.		100%
Employees other than Board of Directors and KMPs	1	1) Code of Conduct 2) Whistleblower Policy 3) Prevention of Sexual Harassment at the Workplace	100%

*Note: All the principles laid down in this Report are covered in the Company's Code of Conduct, which is mandatorily adhered to by all employees of the Company*

**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:**

There are no 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 for the financial year ended March 31, 2026.

**3. Of the instance disclosed in question 2 above, details of 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 please provide a web link to the policy**

The Company has adopted a Code of Conduct covering anti-corruption and anti-bribery, supported by a Whistleblower Policy and Vigil Mechanism for reporting unethical conduct, fraud, or Code violations. It ensures protection against victimization and is accessible on the Company's website  
<https://shankarabuildingproductsltd.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf>

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

There has been no cases involving disciplinary action taken by any law enforcement agency for the charges of bribery/corruption against directors/KMP/employees/workers that have been brought to our attention.

	FY 2025-26 (Current Financial year)	FY 2024-25 (Previous Financial Year)
Directors	-	-
KMPs		
Employees		
Workers		

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

	FY 2025-26 (Current Financial year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	Not Applicable	-	Not Applicable
Number of complaints received in relation to issues of conflict NIL of Interest of the KMPs				

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

conflicts of interest: Not Applicable

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

	FY 2025-26	FY 2024-25
Number of days of account payables	21	11



**9. Openness 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:

	Metric	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	11.32%	27.84%
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	98.73%	93.46%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	73.55%	65.43%
	b. Number of dealers / distributors to whom sales are made	-	-
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	95.12%	72.35%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	11.10%	26.27%
	b. Sales (Sales to related parties / Total Sales)	68.51%	41.12%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments ( Investments in related parties / Total Investments made)	Nil	Nil



## Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
Nil		

In the Company's Code of Conduct and general terms and conditions, the Company has emphasized on all integrity aspects, which are applicable to all suppliers.

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

Pursuant to the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, the Company requires each Directors to submit an annual declaration under its Code of Conduct, concern or interest in any company or companies or bodies corporate, firms, or other association of individuals which shall include the shareholding. These declarations are crucial for transparency and accountability to shareholders and other stakeholders.

The same principles extend to the Senior Management, who are also required to submit an annual affirmation declaring that they have not engaged in any material, financial, or commercial transactions that could potentially conflict with the interests of the Company.

**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.**

	Current Financial Year 2025-26	Previous Financial Year 2024-25	Details of improvements in environmental and social impacts
R & D	Nil		
Capex			

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

Yes

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

Though we have not quantified the percentage of inputs sourced sustainably, Shankara always sources products and services that are environment friendly, recycled, energy efficient and locally sourced, to the extent possible.



**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**

At Shankara, environmental responsibility is not treated as an isolated initiative but as a core principle that shapes our operations, decision-making, and long-term vision. We recognize that sustainable business practices are essential not only for protecting the environment but also for creating lasting value for our stakeholders.

A key focus area of our environmental commitment is the reduction of plastic usage across all our facilities and processes. We actively work to identify and eliminate unnecessary single-use plastics, replacing them with sustainable and reusable alternatives wherever feasible. This includes adopting eco-friendly packaging materials, encouraging the use of refillable containers, and integrating biodegradable or recyclable options into our supply chain.

Beyond operational changes, we strive to cultivate a culture of environmental awareness among our employees and partners. Through continuous engagement, awareness programs, and internal

policies, we encourage individuals to adopt eco-friendly habits in their daily activities such as minimizing waste, practicing responsible disposal and choosing sustainable products. Through these efforts, Shankara continues to strengthen its commitment to responsible growth ensuring that our progress today does not come at the cost of tomorrow.

**4. Whether Extended Producer Responsibility (EPR) is applicable to the Company's activities. 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**

The Company has obtained consent from the Pollution Control Board and ensures timely updating of operational parameters in accordance with the prescribed norms.

**Leadership Indicators**

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

NIC Code	Name of the product / Services	Has the entity conducted Life Cycle products (for manufacturing industry) provide details in the following format? Name of Product / Service	% of total Turnover contributed	Perspective / or for its services Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/ No)	Assessments (LCA) for any of its for service industry)? If yes, Results communicated in public domain (Yes/ No) If yes, provide the web-link.
Not Applicable						



2. If there are any significant social or environmental concerns and /or risks arising from production or disposal of your products/ services, as identified in the Life Cycle Perspective/Assessments (LCA) or through any other means, briefly describe the same along with action taken to mitigate the same

There are no significant social/environmental concerns and /or risks arising from production.

Name of Product / Service	Description of the risk / concern	Action Taken
Not Applicable		

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

Indicate input material	Recycled or re-used input material to total material Action Taken	
	FY 2025-2026	FY 2024-2025
	Nil	

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

Indicate input material	Recycled or re-used input material to total material Action Taken					
	FY 2025-2026			FY 2024-2025		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Nil					
E-waste						
Hazardous waste						
Other waste						

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

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



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

**Essential Indicators**

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

Category	% of workers covered by:									
	Total (A)	Health Insurance		Accident insurance		Maternity benefits		Paternity benefits availed		Day Care facilities
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	(D) % (D/A)	Number (E)	% (E/A)	
Permanent employees										
Male	123	123	100	123	100	0	0	0	0	0
Female	7	7	100	7	100	7	100	0	0	0
<b>Total</b>	<b>130</b>	<b>130</b>	<b>100</b>	<b>130</b>	<b>100</b>	<b>7</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other than Permanent employees										
Male		Not Applicable								
Female										
<b>Total</b>										

*Note: Include employees other than ESI coverage and Probationary employees. Health Insurance covers maternity benefits. It is renewed till 13th January, 2027.*

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

Category	% of workers covered by:									
	Total (A)	Health Insurance		Accident insurance		Maternity benefits		Paternity benefits availed		Day Care facilities
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	(D) % (D/A)	Number (E)	% (E/A)	
Permanent workers										
Male		Not Applicable								
Female										
<b>Total</b>										
Other than Permanent (workers)										
Male		Not Applicable								
Female										
<b>Total</b>										

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

Gender	FY 2025-2026	FY 2024-2025
Cost incurred on wellbeing measures as a % of total revenue of the company	-	-

*Note: The above disclosure regarding well-being measures are benefits provided to permanent employees including employee insurance.*



## 2. Details of retirement benefits for Current FY and Previous financial year

Your Company makes contributions to Provident Fund (PF), Employee State Insurance (ESI), National Pension System (NPS) etc. for eligible employees.

Benefits	FY 2025 - 2026 Current financial year			FY 2024 - 2025 Previous financial year		
	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	Not Applicable	Yes	100	Not Applicable	Yes
Gratuity	93	Not Applicable	Yes	85	Not Applicable	Yes
ESI	7	Not Applicable	Yes	27	Not Applicable	Yes
Others - please specify	Not Applicable					

**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.

Yes. The Company's existing and new infrastructure is guided by a comprehensive and forward-looking plan to ensure workplaces are accessible, inclusive, and responsive to the needs of all individuals. For existing infrastructure, the Company undertakes regular assessments to identify barriers that may limit ease of movement or usability.

**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.**

Yes, the Company provides equal rights to its employees and does not discriminate on any ground, including race, caste, religion, color, marital status, gender, age, nationality, disability or any other category protected by applicable law.

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

Gender	Permanent employees		Non-Permanent workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	100	-	-	-
Female	100	66.67	-	-
Total	100	66.67	-	-

\*Return to work rate includes employees who took maternal and illness leave in financial year 2025-26 and returned to work.



**6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker (Permanent Workers/Employees)? If yes, give details of the mechanism in brief.**

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	<p>Yes. Employees are encouraged to initially report their concerns to their respective Department Heads or the Head of Human Resources, ensuring that issues are addressed promptly at the appropriate level.</p> <p>This approach allows for open communication and facilitates timely resolution through direct engagement with immediate supervisors or HR representatives. In cases where concerns remain unresolved or require further attention, employees are empowered to escalate the matter to Senior Management. This structured escalation mechanism ensures that all concerns are treated seriously, reviewed impartially, and resolved in a fair and transparent manner, reinforcing the Company's commitment to a supportive, accountable, and responsive workplace environment.</p>
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

Employees are encouraged to share their concerns with their reporting managers and the HR department. Employees can raise their concerns to POSH Committee Members, the Whistleblower channel, and Grievance Redressal channel.

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

Category	FY 2025-2026			FY 2024-2025		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	Not Applicable					
Male						
Female						
Total Permanent Workers						
Male						
Female						



## 8. Details of training given to employees and workers

Category	FY 2025-2026					Total (D)	FY 2024-2025			
	Total (A)	On Health and safety measures		On Skill upgradation			On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Male	123	95	77	95	77	114	114	100	114	100
Female	7	7	100	7	100	1	1	100	1	100
<b>Total</b>	<b>130</b>	<b>102</b>	<b>78</b>	<b>102</b>	<b>78</b>	<b>115</b>	<b>115</b>	<b>100</b>	<b>115</b>	<b>100</b>
<b>Workers</b>										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Throughout the year there will be informal meeting with the Management of the Company and once in year formal review on performance and career development of employees

Category	FY 2025-2026			FY 2025-2026		
	Total (A)	No. (B)	%(B/A)	Total (C)	No. (D)	%(D/C)
Male	122	122	100	114	114	100%
Female	7	7	100	1	1	100%
<b>Total</b>	<b>129</b>	<b>129</b>	<b>100</b>	<b>115</b>	<b>115</b>	<b>100%</b>
<b>Workers</b>						
Male	Not Applicable					
Female						
Total						

## 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 is committed to providing a safe and healthy work environment aimed at preventing workplace incidents and work-related illnesses. While there is no formal Occupational Health and Safety management system currently in place, the Company actively undertakes several measures to promote employee well-being. These include conducting regular safety training programs, organizing periodic health check-ups for employees, monitoring safety-related incidents, and reviewing them to implement necessary improvements.

### b. What are the processes used to identify work related hazards and assess risks on a routine and

### non-routine basis by the Company?

Shankara has processes in place to identify workplace hazards, such as physical hazards (e.g., slippery floors or poor lighting), ergonomic hazards (e.g., improper seating), and safety hazards (e.g., unsafe equipment or lack of protective measures), and to assess risks in both routine and non-routine activities. This helps address safety concerns early and take preventive action.

Employees and workers are encouraged to report incidents, accidents, or near-misses, promoting transparency and enabling timely corrective measures to prevent recurrence.

The Company also conducts regular safety walk-throughs at its offices and branches to identify risks and improve safety measures, ensuring a safe and secure work environment for all.



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

Yes. Any kind of incidents are recorded. Process and procedures have been established and complied with.

**d. Do the employees/worker of the Company have access to non-occupational medical and healthcare services?**

Yes. All employees are covered under the health insurance policy. Our employee- friendly work-life policies, like flexible work policy, support employees who may have challenges as per the standard work arrangement/working hours of the Company. The Company also promotes a supportive work culture that emphasizes work-life balance. The company conducts an annual health check-up camp for all employees.

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

Safety Incident/Number	Category	FY 2025-2026 Current financial year	FY 2024-2025 Previous financial year
Lost Time Injury Frequency Rate (LTIFR) (per one million -person hours worked)	Employees	Nil	Nil
	Workers		
Total recordable work-related injuries	Employees	Nil	Nil
	Workers		
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers		

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

The Company is dedicated to maintaining a safe and healthy work environment for all employees. Management regularly reviews and oversees company policies and operations to ensure compliance with all applicable laws, regulations, and internal standards. This ongoing oversight helps ensure that workplace practices remain effective, up to date, and

aligned with statutory requirements. Through periodic evaluations and continuous monitoring, the Company identifies areas for improvement and implements necessary updates to strengthen safety, compliance, and overall operational performance, thereby fostering a responsible and well-regulated work environment.

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

Category	FY 2025-2026			FY 2024-2025		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil					
Health & Safety						



#### 14. Assessments for the year: 2025-2026

Category	% 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.

Shankara Building Products Limited does not have any safety-related incidents or significant risks/concerns related to health and safety practices and working conditions that require corrective action.

The Company remains firmly committed to fostering a safe, healthy, and compliant work environment for all employees. We continuously strive to uphold and enhance our health and safety standards through regular monitoring, employee training, and proactive risk assessments. Our approach emphasizes prevention, swift resolution of any emerging concerns, and a culture of safety that aligns with regulatory requirements and industry best practices.

#### 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. The company has a group term life insurance policy that covers all employees. In addition, the company may, on a discretionary basis, provide financial assistance to the legal dependents of an employee in the event of death while in service on a discretionary basis.

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

The Company has entered into agreements with agencies that supply contract employees, ensuring compliance with statutory obligations relating to employee dues such as income tax, provident fund, professional tax, ESIC, and other applicable regulations as amended from time to time. Regular audits are also carried out to verify and maintain such compliance.

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

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

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

Yes

5. Details on assessment of value chain partners on health and safety practices and working conditions.

Your Company is committed to continuously enhancing awareness and ensuring compliance with applicable labour and employment laws and regulations, including those related to gender diversity, human rights, prohibition of child labour, wages, working hours, and prevention of bribery and corruption.



Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	85 %
Working Conditions	85 %

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

No areas of concern were raised during the assessment conducted for the value chain partners in FY 2025-2026.

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

**Essential Indicators**

1. Describe the process for identifying key stakeholder groups:

The Company identifies its stakeholders through an informal process led by Management, based on their relevance and impact on the business. These stakeholders primarily include employees, shareholders and investors, customers, key business partners, regulatory authorities, lenders, and vendors. Each of these groups plays a vital role in the Company's operations, growth, and governance.

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
Shareholders	No	Annual General Meeting, Shareholder meets, email, Stock Exchange intimations, investor/analysts meet/ conference calls, annual report, quarterly results, media releases and Company/SE website	Ongoing	Share price appreciation, dividends, profitability and financial stability, growth prospects
Employees	No	Senior leaders' communication, Employee Communication, goal setting and performance appraisal meetings/ review,	Ongoing	Efficiencies, improvement areas, long-term strategy plans, training and awareness, brand
Customers	No	Website, distributor / direct customer, senior leader-customer meets / visits, Dealer's meet	Ongoing	Product quality and availability, responsiveness to needs, after sales service
Suppliers / Partners	No	Communication and partnership meets, MoU and framework agreements, professional networks, contract management/ review, on site presentations, satisfaction surveys	Ongoing	Quality, timely delivery and payments and digitalization opportunities
Communities	No	CSR projects, CSR Partner's meet	Ongoing	Community development and Education development



## Leadership Indicators

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

Stakeholder engagement is an important priority for the Company and involves not only shareholders, but also employees, customers, and suppliers. The Company actively addresses their concerns and expectations, strives to understand what is important to them, and explores ways to create meaningful positive impact. This is carried out as an ongoing and continuous process.

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

No

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

Since there is no vulnerable / marginalized stakeholder groups identified by the Management, so there is no instances of engagement with and actions taken to address the concerns of vulnerable / marginalized stakeholder groups.

4. Out of the above, has the company identified the disadvantaged, vulnerable & marginalized stakeholders?

Not Applicable

## PRINCIPLE 5 Businesses should respect and promote Human Rights

### Essential Indicators

1. Employees and workers who have been provide training on human rights issues and policy (ies) of the entity

Category	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (C/D)
<b>Employees</b>						
Permanent	130	130	100	107	107	100
Other than permanent	18	18	100	8	8	100
<b>Total Employees</b>	<b>148</b>	<b>148</b>	<b>100</b>	<b>115</b>	<b>115</b>	<b>100</b>
<b>Workers</b>						
Permanent	Not Applicable					
Other than permanent						
<b>Total Employees</b>						



2. Details of minimum wages paid to employees and workers

Category	Total (A)	FY 2025-2026 Current Financial Year				Total (D)	FY 2024-2025 Previous Financial Year			
		Equal to Minimum Wage		More than Minimum Wage			Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Employees</b>										
Permanent	130	-	-	-	-	107	-	-	-	-
Male	123	-	-	123	100	106	-	-	106	100
Female	7	-	-	7	100	1	-	-	1	100
Other than Permanent	18	-	-	-	-	8	-	-	8	100
Male	16	-	-	16	100	8	-	-	8	100
Female	2	-	-	2	100	-	-	-	-	-
<b>Workers</b>										
Permanent	Not Applicable									
Male										
Female										
Other than Permanent										
Male										
Female										

3. (a) Details of remuneration /salary/wages in the following format:

Category	Number	Male	Number	Female
		Median remuneration/ salary/ wages of respective category		Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	1	-	-	-
Key Managerial Personnel	2	7.66	-	-
Employees other than BoD and KMP	129	4.12	-	-
Workers	-	-	-	-

\* Only Executive Director is considered for median calculation. The Managing Director, Mr. Sukumar Srinivas, has been aligned with the resulting company, M/s Shankara Buildpro Limited, pursuant to the Scheme of Arrangement, and, accordingly, cease to draw any salary or remuneration from the Company with effect from October 2025.



**(b) Gross wages paid to Female as % of total wages paid by the entity, in the following format.**

Category	FY 2025-2026	FY 2024-2025
Gross wages paid to Females as % of total wages	6	11

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

Yes, the Company has assigned the responsibility of addressing human rights issues or impact to the Human Resource Department.

**5. Describe the internal mechanism in place to redress grievances related to Human Rights issues.**

The Company is committed to maintaining a safe, secure, and harmonious business environment and workplace for all employees and stakeholders. It firmly believes that every individual has the right to work in an environment that is free from

harassment, discrimination, and any other unsafe or disruptive conditions that may affect dignity or well-being.

In line with this commitment, the Company has established a Prevention of Sexual Harassment (POSH) Committee to address and redress complaints related to workplace harassment in a fair, transparent, and timely manner. The Committee ensures that all concerns are handled with sensitivity, confidentiality, and impartiality, while also promoting awareness and preventive measures to foster a respectful and inclusive workplace culture.

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

Category	FY 2025-2026 Current Financial year			FY 2024-2025 Previous Financial Year		
	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						
Discrimination at workplace (discriminations based on caste, age, gender, ethnic backgrounds, or other factors etc.)						
Child labour						
Forced labor / Involuntary Labor						
Wages						
Other human rights related issues						

NIL



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

Category	FY 2025-2026	FY 2024-2025
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013(POSH)	-	-
Complaints on POSH as a % of female employees/ workers	-	-
Complaints on POSH upheld	-	-

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

The Company has established clear policies and conducts regular awareness training to ensure a respectful and safe workplace for all employees. These policies reinforce its commitment to maintaining a work environment free from harassment, including sexual harassment, and promoting dignity and respect. The Company follows a strict zero-tolerance approach toward any form of harassment or inappropriate behaviour.

Employees are encouraged to report any incidents of harassment or misconduct without fear of

retaliation. All complaints are taken seriously and are promptly and thoroughly investigated to ensure a healthy work environment. The Company has constituted dedicated Whistle Blower and Sexual Harassment Committees, which are responsible for receiving, examining, and addressing complaints, and for recommending appropriate actions to ensure accountability and transparency.

**9. Do Human Rights requirements form a part of your business agreements and contacts? (Yes/No)**

Yes

**10. Assessments for the year: 2025-2026**

Category	% of your Plants and Offices that were Assessed (by Entity or Statutory Authorities or Third Parties)
Child Labour	Not Applicable
Child Labour 100% Forced/Involuntary Labour	
Sexual Harassment	
Discrimination at Workplace	
Wages	
Others- please specify	

**11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.**

Not Applicable



## Leadership Indicators

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

Not Applicable

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

None

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, most of our locations are accessible to differently abled visitors.

4. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	NIL
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

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

Not Applicable

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

### Essential Indicators

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

Parameter	FY 2025-2026 Current Financial year	FY 2024-2025 Previous Financial Year
Total electricity consumption (A)	44,92,833 Units	41,46,833 Units
Total fuel consumption (B)	-	0
Energy consumption through other sources (C)	-	0
Total energy consumption (A+B+C)	44,92,833 Units	41,46,833 Units
Energy intensity per Rupee of turnover (Total energy consumption turnover in Rupees) (MWh/INR crore)	₹ 10.01/- per unit	₹9.96/- per unit
Energy intensity (optional)- the relevant metric may be selected by the entity	0	0

Note: Total electricity consumption excludes total fuel consumption. The Company has not made independent assessment/evaluation has not carried out by the external agencies.



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 2025-2026 Current Financial year	FY 2025-2026 Current Financial year
Water withdrawal by source (in KL)		
(i) Surface water	0	0
(ii) Groundwater	6,700	6,000
(iii) Third party water	-	-
Seawater/desalinated water	-	-
(iv) Others (Rainwater use)	120	100
Total volume of water withdrawal (in KL) (I + ii + iii+ iv + v)	6,820	6,100
Water intensity per rupee of turnover (Water consumed/turnover) (KL/₹ - Crore)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-



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

Parameter	FY 2025-2026	FY 2024-2025
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water - No treatment - With treatment – please specify level of treatment	Not Applicable	
(ii) To Groundwater - No treatment - With treatment – please specify level of treatment		
(iii) To Seawater - No treatment - With treatment – please specify level of treatment	Not Applicable	
(iv) Sent to third-parties - No treatment - With treatment – please specify level of treatment	Not Applicable	
(v) Others - No treatment - With treatment – please specify level of treatment		

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

Not Applicable

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

The Company conducts air quality testing on a monthly basis to monitor emissions and ensure compliance with applicable environmental standards and regulatory requirements.

Parameter	Please specify unit	FY 2025-2026 Current Financial year	FY 2024-2025 Previous Financial year
NOx	-	0	0
Sox	-	0	0
Particulate Matter (PM)	-	0	0
Persistent organic pollutants (POP)	-	0	0
Volatile organic compounds (VOC)	-	0	0
Hazardous air pollutants (HAP)	-	0	0
Others-please specify	-	0	0



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

Parameter	Unit	FY 2025-2026 Current Financial year	FY 2024-2025 Previous Financial year
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	-	0	0
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	-	0	0
Total Scope 1 and Scope 2 emissions per rupee of turnover	-	0	0
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	0	0

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

No



**9. Provide details related to waste management by the entity:**

Parameter	FY 2025-2026	FY 2024-2025
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	3.5	Not Applicable
E-waste (B)	NIL	
Bio-medical waste (C)	NIL	
Construction and demolition waste (D)	NIL	
Battery waste (E)	NIL	
Radioactive waste (F)	NIL	
Other Hazardous waste. Please specify, if any. (G)	6.00	
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	3.00	
<b>Total (A+B + C + D + E + F + G + H)</b>	11.5	
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)</b>		
Category of waste	Not Applicable	
(i) Recycled		
(ii) Re-used		
(iii) Other recovery operations		
<b>Total</b>		
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)</b>		
Category of waste	Not Applicable	
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations		
<b>Total</b>		



**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:**

All solid waste generated by the Company is systematically collected, segregated, and handed over to authorized municipal waste collection agencies. These agencies are responsible for ensuring that the waste is further processed for recycling, treatment, or safe and environmentally responsible disposal, in accordance with applicable regulations.

Through this process, the Company aims to support sustainable waste management practices, minimize environmental impact, and ensure compliance with local waste disposal norms. The approach reflects the Company's commitment to environmental responsibility and proper handling of waste through approved and regulated channels.

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

S. No	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken if any
Not Applicable			

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

Name and brief details of projects	EIA Notifications No	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No)	Relevant Weblink
Not Applicable					

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable				



## Leadership Indicators

### 1. Water withdrawal consumption and discharge in the areas of water stress (in KL):

For each facility/plant located in areas of water stress, provide the following information:

(i) Name of the area : Not Applicable

(ii) Nature of operations : Not Applicable

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

Parameter	FY 2025-2026 Current Financial year	FY 2024-2025 Previous Financial year
Water withdrawal by source (in KL)	Not Applicable	Not Applicable
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater /desalinated water		
(v) Others (rain water)		
Total volume of water withdrawal (in KL)		
Total volume of water consumption (in KL)		
Water intensity (optional) - the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in KL)		
(i) Into Surface water		
No treatment - please specify level of treatment		
With treatment		
(ii) Into Groundwater		
No treatment		
With treatment - please specify level of treatment		
(iii) Into Seawater		
No treatment		
With treatment - please specify level of treatment		
(iv) Sent to third parties		
No treatment		
With treatment - please specify level of treatment		
(v) Others (To municipal sewerage)		
No treatment		
With treatment & complying with discharge Quality & Quantity limit based on Consent to Operate		
Total water discharged ( in KL)		



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

Parameter	Unit	FY 2025-2026 Current Financial year	FY 2024-2025 Previous Financial year
Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	-	-
Total Scope 3 emissions per Rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

**3. With respect to the ecologically sensitive areas reported at Question 10 of essential Indicators above, provide details of significant direct and indirect impact of the entity on bio-diversity in such areas along with prevention and remediation activities:**

Not Applicable

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

S. No	Initiative undertaken	Details of the initiatives (Web-link, if any, may be provided along with summary)	Outcome of the initiative
Not Applicable			

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

Yes, all business segments within Shankara have established Business Continuity Plans (BCPs) that are regularly reviewed by senior management and the respective department heads across various divisions. These plans are designed to ensure preparedness and resilience in the face of unexpected disruptions.

The Company strongly believes that day-to-day operations must continue uninterrupted, even during periods of adversity or unforeseen challenges. Accordingly, teams across functions are trained and equipped to respond effectively and maintain operational stability.

In addition, the Company ensures that it main-

tains adequate financial resources to manage and mitigate the impact of such situations. It is confident that its financial strength and operational readiness enable it to effectively handle issues arising from unforeseen circumstances while safeguarding business continuity.

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

No such incidents has happened which affected the business.

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

Not Applicable



**PRINCIPLE 7: Businesses, when engaging in influencing public 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:**

Five (5)

**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 as provide below:**

S. No	Name of the trade and Industry chambers/associations	Reach of trade and industry chambers /associations (State/ National)
1.	FKCCI, Karnataka Chambers of Commerce & Industry	National
2.	FEI (Federation of Engineering Industry)	National
3.	Karnataka Pipes Dealer Association	State
4.	Bangalore Iron & Steel Merchant Association	State
5.	Telangana State Tube Manufacturers Association	State

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

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

Not applicable, since the Company has not received any issues related to anti-competitive conduct.

The Company is not involved in influencing directly any Government schemes or its policy. Whenever a policy is made or Government wants to come up with some scheme to support the domestic OEM, the inputs are sought from the associations generally. The Company being part of this association actively give its inputs in various forums, Committee or Taskforce meetings.

**Leadership Indicators**

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

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



## 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.

The Company shall make CSR contributions to projects or programs of Healthcare and Education and other areas in accordance with the CSR Policy of the Company.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

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

The Company has in place Stakeholder's Relationship and Sexual Harassment Committee for grievances. However, the employees and workers can approach to the Human Resource Department for any grievances. The Company has contact details and email on its website for enquiry related to Company's service and sales query.

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

Category	FY 2025-2026	FY 2024-2025
Directly sourced from MSMEs/ small producers	-	-
Sourced directly from within the district and neighboring districts	-	-

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

S. No.	FY 2025-2026	FY 2024-2025
Rural	-	-
Semi-Urban	-	-
Urban	-	-
Metropolitan	-	-

Place to be categorized as per RBI classification system –rural/semi-urban/urban/metropolitan



## Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.State	Aspirational District	Amount spent (In INR)
Not Applicable		

The Company is committed towards the development of society and extended its support to the projects in the areas of promoting education, healthcare infrastructure, supporting primary education, environment sustainability, rehabilitating abandoned women and children.

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

No

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

If such a vendor is available, the Company prefers the vendor, if competitive.

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

Not Applicable

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes / No)	Benefits Shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

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

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

6. Details of beneficiaries of key CSR Projects

S. No	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Not Applicable			

Please refer Corporate Social Responsibility Annual Report.



## 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.

To ensure the prompt and effective resolution of customer queries, concerns, and complaints, the Company has set up dedicated communication channels. A separate customer support email address and contact number have been provided, enabling customers to directly reach the support team for assistance.

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

	As a percentage of total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	Not Applicable
Recycling and/or safe disposal	Not Applicable

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

Sl. No	FY 2025-2026 (Previous Financial year)		Remarks	FY 2024-2025 (Previous Financial year)		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
Not Applicable						

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

	Number	Reasons for recall
Voluntary recalls	Nil	Nil
Forced recalls		

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

Yes, Shankara is committed to protecting the privacy of individuals whose personal data it holds.

#### 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 :-

No issue were reported as on March 31, 2026.

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

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

There were no data breaches as on March 31, 2026.

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

Not applicable



### c. Impacts, if any, of the data breaches

Not applicable

### Leadership Indicators

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

Information relating to all products of the Company are available on the website at [www.shankarabuildingproductsltd.com](http://www.shankarabuildingproductsltd.com)

An agency has been appointed for monitoring the website, coordinating digital marketing, which includes SEO and related efforts.

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

The Company conducts meetings to educate its customers on responsible usage of our products.

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

Not Applicable

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

No, the Company publishes information as per the regulatory norms, and also the Company conducts customer satisfaction survey every year on the major products of Shankara.

