WLL/SEC/2026 September 02, 2026

To

BSE Limited Department of Corporate Services, SP. J. Towers, Dalal Street, Mumbai – 400 001 **(Scrip Code-514162)**	**National Stock Exchange of India Limited** Listing Compliance Department Exchange Plaza, Bandra-Kurla Complex, Bandra (E), Mumbai – 400 051 **(Symbol: WELSPUNLIV)**

Dear Sir / Madam,

Sub: Submission of Business Responsibility and Sustainability Report for the Financial Year ended 31st March, 2026.

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are enclosing herewith the Business Responsibility and Sustainability Report ('BRSR') for the Financial Year 2025-26, along with Independent Assurance Statement issued by BDO India Services Private Limited.

The BRSR also forms part of the Company's Annual Report for the Financial Year 2025-26.

The same is also available on the website of the Company, viz. www.welspunliving.com → Investors → Shareholders Information

Please take the same on record.

Thanking you,
For **Welspun Living Limited**

Shraddha Mahesh Popat Digitally signed by Shraddha Mahesh Popat Date: 2026.09.02 21:30:57 +05'30'

Shraddha Popat
Company Secretary
ACS: 54561

Encl: As above

Welspun Living Limited
Welspun House, 6th Floor, Kamala City, Senapati Bapat Marg, Lower Parel (W), Mumbai 400013. India
T: +91 22 6613 6000 / 2490 8000 | F: +91 22 2490 8020
E-mail: companysecretary_wil@welspun.com | Website: www.welspunliving.com

Registered Address: Welspun City, Village Versamedi, Taluka Anjar, District Kutch, Gujarat 370 110. India
T: +91 28 3666 1111 | F : +91 28 3627 9010

Works: Survey No. 76, Village Morai, Vapi, District Valsad, Gujarat 396 191. India
T: +91 26 0243 7437 | F: +91 26 0224 37088

Corporate Identity Number: L17110GJ1985PLC033271

Business Responsibility and Sustainability Reporting (BRSR)

Section A: General Disclosures

I. Details of the listed entity

1.	Corporate Identity number:	L17110GJ1985PLC033271
2.	Name of the listed entity:	Welspun Living Limited (formerly known as Welspun India Limited)
3.	Year of incorporation:	17-01-1985
4.	Registered office address:	Welspun City, Village Versamedi, Taluka Anjar, District Kutch, Gujarat - 370 110, India
5.	Corporate address:	Welspun House, 6th Floor, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel (W), Mumbai - 400 013, India
6.	E-mail:	companysecretary_WLL@welspun.com
7.	Telephone:	+91 22 6613 6000
8.	Website:	https://www.welspunliving.com/
9.	Financial year for which reporting is being done:	April 01, 2025 to March 31, 2026
10.	Name of the Stock Exchange(s) where shares are listed:	The National Stock Exchange of India & Bombay Stock Exchange Limited.
11.	Paid-up Capital:	₹ 95,91,52,514.00
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	Name: Ms. Shraddha Popat, Company Secretary Contact No.: 022 – 66136000 E-mail id: companysecretary_WLL@welspun.com
13.	Reporting boundary:	The reporting boundary includes four manufacturing plants (Anjar, Vapi Textiles, Vapi Rugs and Hyderabad) and one corporate office of Welspun Living Limited, covering the period from April 1, 2025, to March 31, 2026, on a standalone basis.
14.	Name of assurance provider	BDO India Services Pvt Ltd.
15.	Type of assurance obtained	Reasonable Assurance for BRSR Core KPIs.

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing of Textile products	Manufacturing of different types of textile including Terry towel, Bed sheets, Rugs, Carpets, bath robes and Advance textile	95.1%
2	Production of Flooring Solutions	Manufacturing of Carpet tiles, Rugs, Wall to wall carpets and SPC tiles	4.9%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Towels	1399	50.20%
2.	Bed Sheets	1392	26.10%
3.	Rugs	1393	8.30%
4.	Top of Bed	1392	2.50%
5.	Carpet	1393	0.70%
6.	Bath robe	1399	0.40%
7.	Carpet Tiles	1393	1.40%
8.	Wall to Wall Carpet	1393	1%
9.	Area Rugs	1393	1.70%
10.	SPC Tiles	2693	1.30%
11.	Advanced Textile	1399	6.30%

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	4	1 Corporate Office	5
International	1	5	6

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States & UT)	28 States and 8 Union territories
International (No. of Countries)	50+ Countries

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

81.2%

c. A brief on types of customers

Welspun Living Limited is well known and globally recognized textile manufacturer. Welspun supplies a wide range of textiles and flooring products to the Individual customers as well as the leading global retailers. With a strong Business to business (B2B) presence Welspun supplies its textile products to more than 50 countries worldwide. Welspun also expanding its business-to-consumer (B2C) reach by proprietary brands such as ‘Welspun’, ‘SPACES’, and ‘Christy’, engaging customers both in India and Internationally.

IV. Employees

20. Details as at the end of Financial Year 2025-26:

a. Employees and workers (including differently abled)

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	1,483	1,336	90%	147	10%
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total employees (D + E)**	**1,483**	**1,336**	**90%**	**147**	**10%**
WORKERS						
4.	Permanent (F)	14,749	9,950	67%	4,799	33%
5.	Other than Permanent (G)	5,849	4,386	75%	1,463	25%
6.	**Total workers (F + G)**	**20,598**	**14,336**	**70%**	**6,262**	**30%**

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	0	0	0%	0	0%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	**Total differently abled employees (D + E)**	**0**	**0**	**0%**	**0**	**0%**
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	125	104	83%	21	17%
5.	Other than permanent (G)	3	2	67%	1	33%
6.	**Total differently abled workers (F + G)**	**128**	**106**	**83%**	**22**	**17%**

21. Participation/Inclusion/Representation of women:

No. and percentage of Females	Total (A)	No. and percentage of Females	No. and percentage of Females
		No. (B)	% (B / A)
Board of Directors	8	3	38%
Key Management Personnel	5	2	40%

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	23%	30%	26%	18%	24%	19%	15%	19%	16%
Permanent Workers	45%	34%	40%	53%	40%	49%	47%	38%	45%

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures	Indicate whether it is a holding / Subsidiary / Associate / or Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Welspun Group Master Trust	Holding	65.73	No
2.	Welspun Global Brands Limited	Subsidiary	98.03	Yes
3.	Welspun USA, Inc. (USA)	Subsidiary	98.68	Yes
4.	Welspun Mauritius Enterprises Limited (Mauritius)	Subsidiary	98.03	Yes
5.	Welspun Holdings Private Limited(Cyprus)	Subsidiary	98.11	Yes
6.	Welspun Home Textiles UK Limited(UK)	Subsidiary	98.11	No
7.	CHT Holdings Limited (UK)	Subsidiary	98.11	Yes
8.	Christy Home Textiles Limited (UK)	Subsidiary	98.11	No
9.	Welspun UK Limited (UK)	Subsidiary	98.11	Yes
10.	Christy 2004 Limited (UK)	Subsidiary	98.11	No
11.	E. R. Kingsley (Textiles) Limited (UK)	Subsidiary	98.11	No
12.	Christy Welspun GmbH (Germany)	Subsidiary	98.11	Yes
13.	Christy UK Limited (UK)	Subsidiary	98.11	Yes
14.	Welspun Captive Power Generation Limited	Subsidiary	77	Yes
15.	Welspun Anjar SEZ Limited	Subsidiary	100	Yes
16.	Novelty Home Textiles S.A. de C.V.(Mexico)	Subsidiary	98.03	No
17.	Welspun Nexgen Inc.	Subsidiary	100	No
18.	TMG (Americas) LLP	Subsidiary	98.68	No
19.	Welspun Home Solutions Limited	Subsidiary	100	Yes
20.	Christy Home Inc (Delaware)	Subsidiary	98.68	No
21.	Welspun Corporate Solutions Limited	Associate	35	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **Yes**

(ii) Turnover (in ₹ Cr.) – 7,814.2

(iii) Net worth (in ₹ Cr.) – 4077.06

VII. Transparency and Disclosure 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 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	0	0	NA	0	0	NA
Shareholders	Yes	22	0	NA	10	3	NA
Employees and workers	Yes	0	0	NA	0	0	NA
Customers	Yes	0	0	NA	0	0	NA
Value Chain Partners	-	0	0	NA	0	0	NA
Other (please specify)	-	0	0	NA	0	0	NA

Note: Link for policies https://www.welspunliving.com/esg-reports

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1)	Product Stewardship	O	Reduction in product footprint enable WLL to gain the competitive edge in the market while also contributing to sustainability.		Positive implication
2)	Water and waste management	R	Water scarcity, pollution incidents, or inadequate waste disposal practices can lead to legal liabilities, reputational harm, and resource inefficiencies.	Manufacturing textile is water intensive process, Welspun addresses the water scarcity issue at its facilities, which are located in arid zones. At Anjar, Welspun has launched a pioneering water management project, establishing a 30 MLD sewage treatment plant. By collaborating with the local municipalities of the surrounding areas, the company collects, transports, and treats public sewage, repurposing the treated water for its operations. At Anjar, WLL has established a large rainwater harvesting ponds enabling freshwater availability for the company as well as the neighboring communities. Our Hyderabad facility is also zero liquid discharge (ZLD) premises utilizing all effluents for the internal purposes. By carefully sorting and labeling waste, we can identify and prioritize materials that can be reused, recycled, or repurposed. WLL identifies waste materials not as useless, but as valuable resources that can be reintegrated into the economy. "**Our facility at Anjar is declared as Zero waste to landfill site, diverting 99.98% of its waste away from landfills.**"	Negative Implication

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)
3)	Climate change	R	Climate change impacts operations, supply chains, and stakeholder expectations. Company may faces both physical and transition risks arising from climate change.	To address climate change impacts, WLL has embedded greenhouse gas (GHG) management into its operational strategy, focusing on low-carbon inputs, renewable energy adaptation, and energy efficiency improvements.	Negative Implication
4)	Circular economy	O	With a chance to innovate, reduce waste, and foster sustainability circular economy offers WLL an opportunity, ultimately enhancing competitiveness and long-term profitability.		Positive implication
5)	Energy and carbon	R	Recognizing energy and carbon as risks help us taking prompts proactive measures to enhance energy efficiency, transition to renewable sources, and mitigate carbon emissions.	WLL have set a target to achieve 100% renewable energy by 2030 and actively advancing this goal through increased renewable energy adoption and energy efficiency initiatives. In FY24, we invested ₹ 275.4 crore in a 30 MW solar power plant at our Anjar facility, now commissioned, and initiated procurement of renewable power from 18 MW and 4 MW solar plants for our Vapi and Hyderabad facilities.	Negative Implication
6)	Corporate social value	O	WLL views community engagement as key to supporting social development and strengthening community relationships while enhances its reputation and fosters customer loyalty.		Positive implication
7)	Governance	O	WLL promotes transparency and ethical business practices, mitigating risks and building trust with stakeholders.		Positive implication
8)	Human rights	R	Human rights violations such as labor exploitation, discrimination, or unsafe working conditions can expose the Company to legal risks, regulatory fines, and significant reputational harm.	Our Code of Conduct, Human Rights Policy, Prevention of Sexual Harassment (POSH) Policy, and HR practices incorporate human rights considerations across WLL's operations, including its subsidiaries, suppliers, and business partners. These policies and frameworks are designed to uphold and promote the protection of human rights.	Negative Implication

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)
9)	Supply chain Management	R	Recognizing supply chain management a risk allows the company to implement proactive strategies to build resilience, optimize operations, and mitigate disruptions, ensuring business continuity.	Welspun recognizes environmental and social challenges across its value chain and is committed to addressing these through responsible sourcing practices. The company has implemented a Supplier Code of Conduct and a structured supplier assessment mechanism to align suppliers with its ESG expectations and foster sustainable partnerships.	Negative implication
10)	Innovation	O	Innovation is a key driver of opportunity, and Welspun continues to advance by embracing new ideas, strengthening its brand strategy, and adopting emerging technologies at early stages.		Positive implication
11)	Customer centricity	O	Customer centricity enables WLL to strengthen relationships, build brand loyalty, and drive sales growth by consistently delivering superior customer experiences.		Positive implication
12)	Occupational health & safety	R	Identifying occupational health and safety as a key risk is critical due to its direct impact on employee well-being, productivity, and regulatory compliance. Safety incidents can adversely affect employee health and morale, while also impacting the Company's reputation.	WLL is committed to fostering a strong health and safety culture, with a goal of achieving zero harm and setting industry benchmarks. WLL continuously enhances its safety practices by strengthening its safety culture, trainings and adopting global standards such as ISO 45001 to safeguard its workforce and communities.	Negative Implication
13)	Risk, opportunities, and Crisis management	R	Inadequate risk management can expose the company to financial losses, reputational harm, and disruptions to operations.	WLL has established a robust governance framework to identify, assess, and manage risks effectively. Board's risk management committee guide and regularly reviews enterprise-wide risk initiatives. Board's risk management committee supervises and evaluates the risk assessment and mitigation procedures, reporting key assessments and recommendations to the board.	Negative Implication
14)	Product quality and safety	O	WLL views product quality and safety as key to improve product performance and enhance customer satisfaction.		Positive implication

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)
15)	Employee well-being	O	WLL focuses on employee well-being and development to improve satisfaction and engagement. This supports the attraction and retention of top talent, fostering a motivated workforce and contributing to overall business success.		Positive implication
16)	Biodiversity	R	Biodiversity loss is a key risk, leading to regulatory exposure, increased restoration costs, and reputational harm.	To address biodiversity risks, WLL integrates biodiversity into its policies, conducts impact assessments, and supports conservation efforts while engaging stakeholders to promote environmental stewardship.	Negative implication
17)	Industry collaboration	O	Industry collaboration enables WLL to expand access to markets, technologies, and resources, fostering innovation and creating shared value and growth across the industry		Positive implication

Management and Process Disclosures

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available: Link-https://www.welspunliving.com/investor-corner									
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes
4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, and Trustee) standards (e.g. SA 8000, ISO, ISO, BIS) adopted by your entity and mapped to each principle.	Welspun Living Ltd. (WLL) adheres to globally recognized standards, reflecting its commitment to quality, sustainability, and responsible Business practices. The company is certified under ISO 9001 (Quality Management), ISO 14001 (Environmental Management), ISO 45001 (Occupational Health and Safety), and SA 8000 (Social Accountability). Additionally, WLL aligns its operations with the United Nations Global Compact (UNGC) principles and the International Labor Organization (ILO) guidelines, reinforcing its dedication to ethical governance, Environmental stewardship, and social responsibility across its value chain.								
5. Specific commitments, goals and targets Set by the entity with defined timelines, if any.	100% closure of all Ethics related Issues.	50% recycling of Textile Scraps; 70% of Packaging Material shall be Sustainable; 50% Sustainable Cotton (Anjar +Vapi)	Employee engagement score greater than 85%	Assess 100% of critical suppliers on ESG parameters	Increase diversity across levels and have at least 28 % women in the workforce	Net Zero by 2040; 100% RE by 2030; Reduce current fresh water usage below 50% in 2050; Zero Hazardous waste to landfill (ETP sludge) by 2030	Affiliation with at least 5 trade and Industry Association.	Volunteering out of total 22,081 Employees. Target of 4,000 numbers of employees & 6,000 hours	Customer satisfaction score in excess of 90%
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	100% achieved, all cases resolved	54 % recycling of Textile Scraps achieved 83 % of Packaging Material is sustainable 95 % Sustainable Cotton achieved	Employee engagement score achieved 85 %	98% of Critical suppliers are assessed by the audit	29% Increased diversity across whole of WLL	Renewable Energy- 23 %; Current Fresh water uses- 41 %; ETP Sludge- 86 MT.	Welspun Living Limited is a part of 7 Associations.	1,822 no. of Employees volunteered for local community engagements for 3,414 hours.	Customer satisfaction score- 95%

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements

I believe that growth must be responsible and transparent, and we remain committed to raising the bar for our industry. Businesses today have a critical and transformative role to play-not only in driving economic value but in enabling a sustainable, resilient, and inclusive future.

Dipali Goenka- Managing Director & CEO Welspun Living Ltd.

Today, as the global dialogue increasingly centers on inclusive and sustainable business practices, we are already ahead strengthening our position as a leading Textile company. We are contributing by undergoing a significant transformation in sustainable manufacturing, circularity across our value chain defining our commitment towards the sustainable business practices. Driven by a strong sense of social responsibility, we actively contribute to sustainable development through initiatives in Education, Environment & Health, and Empowerment.

In FY 2025-26 we achieved remarkable progress in our sustainability performance, reflecting the strength and consistency of our business-led sustainability approach. We were ranked No. 1 in the S&P Global Corporate Sustainability Assessment 2025, marking a significant milestone in our sustainability journey. This recognition emphasizes our strong commitment to sustainability across environmental, social, and governance dimensions, including energy efficiency, water conservation, waste reduction, and employee well-being. For us, sustainability goes beyond environmental protection; it is about creating shared value for all stakeholders while building long-term resilience and responsible growth.

8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	1. DIN Number: 00007199 2. Name: Dipali Goenka 3. Designation: Managing Director 4. Telephone Number: 022 - 66136000 5. Email-ID: companysecretary_WLL@welspun.com
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on Sustainability related issues? (Yes / No). If yes, provide details.	Yes. The organization has established an ESG & CSR Committee of the Board, which holds responsibility for making decisions concerning sustainability related matters. This committee is tasked with supervising and guiding the entity's sustainability strategy, policies, and initiatives.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Board Committee									Quarterly								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Board Committee									Quarterly								

		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or/human and technical resources available for the task (Yes/ No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA

Section C: Principle Wise Performance Disclosure

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

Essential Indicators

1. **Percentage coverage by training and awareness programs on any of the Principles during the financial year 2026.**

Segment	Total number of training and awareness programed held	Topics/Principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness Program
Board of Directors	1	AI Workshop	91%
Key Managerial Personnel	3	1. AI Workshop 2. POSH 3. LARM	78%
Employees other than BOD and KMPs	142	1. SWA Awareness training 2. Posh Training Awareness 3. First Aid Training Awareness 4. Ethics Training Awareness 5. Code of conduct 6. LITE Principles 7. Human Rights Awareness 8. Health & Safety 9. We ready Sessions For GETs 10. Technical Trainings For GETs 11. WOW Sessions 12. LARM Session 13. Respect Program 14. Workplace Management 15. Brainstorming Sessions of HODs	52%
Workers	373	1. Posh Training Awareness 2. First Aid Training Awareness 3. Ethics Training Awareness 4. Code of conduct 5. LITE Principles 6. Human Rights Awareness 7. Health & Safety 8. Training on Grievance Redressal Mechanism all employees 9. Fire & Safety Mock Drill 10. CTPAT Awareness	61%

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 FY26, 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):**

During the fiscal year 2025-26, Welspun Living Limited did not incur any penalties from Stock Exchanges, SEBI, or any statutory or regulatory authority. Moreover, there were no occurrences of substantial fines or instances of non-compliance observed concerning regulations related to environmental, labor, health and safety aspects of products and services, marketing communications, the disclosure and labelling of product information.

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	None	None	0	NA	No
Settlement	None	None	0	NA	No
Compounding Fee	None	None	0	NA	No

Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	None	None	0	NA	No
Punishment	None	None	0	NA	No

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.**

NA

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
None	NA

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.**

Yes, we have a policy on anti-corruption and anti-bribery, covers comprehensive procedures on various compliance areas related to anti-bribery and anti-corruption to prevent any potential act of corruption and bribery by any member of organization. WLL enhances the awareness and consciousness on the Anti-Corruption/ Anti-Bribery Policy throughout the organization and its suppliers by providing regular training to the employees and other suppliers. This policy is accessible to the public via the following web link: https://www.welspunliving.com/uploads/esgreports/esgreports_36.pdf

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Number	FY 2025-26 Current Financial Year		FY 2025-26 Current Financial Year	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	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 as no fines/penalties/action taken by regulators/law enforcement agencies/judicial institutions, on cases of corruption and conflicts of interest during the financial year 2025-26.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Number of days of accounts payables	45	41

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 Current Financial Year	FY 2024-25 Previous Financial Year
Concentration of Purchases	a.	Purchases from trading houses as % of total purchases	20.7%	42.19%
	b.	Number of trading houses where purchases are made from	60	14
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	99.9%	100%
Concentration of Sales	d.	Sales to dealers distributors as % of total sales	95.5%	91.27%
	e.	Number of dealers / distributors to whom sales are made	1	2
	f.	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	100%	100%
Share of RPTs in	g.	Purchases(Purchases with related parties / Total Purchases)	44.24%	10.28%
	h.	Sales (Sales to related parties / Total Sales)	96.59%	97.76%
	i.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	16.07%	35.69%
	j.	Investments (Investments in related parties / Total Investments made)	54.04%	73.15%

Leadership Indicators

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

Total number of awareness programs held	Topic/ Principle Covered under the training	Percentage of value chain Programs partners covered (by value of business done with such partners) under the awareness programs
20	Suppliers Code of Conduct	100%
12	Buyers' Code of Conduct	100%
05	Identification of Root Cause analysis and Corrective Action Plan	50%
20	Whistle Blower, Business Ethics	70%
10	POSH Training Awareness	100%
12	Fire & Safety Mock Drill	10%

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

Yes.

Welspun Living has a comprehensive code of conduct that applies to all employees and members of the Board. WLL also conducts regular training and awareness programs on ethical business practices, including guidance on preventing and appropriately managing conflicts of interest. In addition, Welspun has established an ethics committee, led by the Chief Ethics Officer, which oversees compliance, provides guidance, and fosters a culture of transparency and accountability.

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 Current Financial Year	FY 2024-25 Previous Financial Year	Details of improvements in environmental and social impacts
R&D	31.66 Cr	39.75 Cr	Investment has been made in sustainable product development to reduce energy consumption during the product's use phase.
Capex	-	-	-

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

Yes.

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

i. 83 % of sustainable packaging

ii. 95% of sustainable cotton sourced

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. Welspun complies with the Extended Producer Responsibility (EPR) requirement as specified in the plastic waste management rule, and have an agreement with an authorized recycling firm under the EPR scheme. The plastic waste equivalent to the amount used in our domestic products is collected and recycled by this authorized recycler. A certificate is then issued, verifying the quantity recycled and its further reuse.

b. We categorize our e-waste into two types: IT and Non-IT. IT e-waste is returned to the original supplier, while Non-IT e-waste is sent to an authorized recycling firm as recognized by the CPCB ensuring full compliance with environmental regulations and responsible waste management practices.

c. Welspun ensures that all the hazardous waste generated is properly managed and safely disposed. We sent the hazardous waste to the authorized recyclers through manifest system. We have in-house Solar Sludge Drying Bed (SSDB) at one of our facility, minimizing the waste and utilize the dried sludge as biofuel in boiler.

d. All other Non-hazardous waste is sent to the recyclers for recycling and biomedical waste is sent to the authorized biomedical waste treatment facility for treatment, processing and final disposal.

'99.98% of wastes are diverted from landfill, and our 'Anjar' facility is certified with "Zero Waste to Landfill" Certification'.

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.

Yes. Welspun Living Limited is registered as a "Brand Owner" as per the guidelines provided under the Plastic Waste Management and Handling Rules, 2016, the plastic waste is collected and recycled as per the provisions laid down under the Extended Producer Responsibility (EPR) scheme.

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Leadership Indicators

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

   Yes, WLL has conducted LCA of its products.

NIC Code	Name of the Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link
1399	Towel	50.2%	Operational Boundaries	Yes	No
1393	Carpet Tiles	1.4%	Operational Boundaries	Yes	No

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

Name of Product / Service	Description of the risk/concern	Action Taken
Towel	Environmental impact of conventional cotton used as raw material	WLL replaced its conventional raw material with BCI cotton, organic cotton, recycled cotton and virgin PET. In FY26 WLL has used 95% sustainable cotton as raw material.

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Recycled cotton	10% of total cotton used	12% of total cotton used
Recycled Polyester	47% of total Polyester used	44% of total Polyester used
Recycled Nylon	4% of total Nylon used	0.5% of total Nylon used
Packaging material	83% of sustainable packaging used	82% of sustainable packaging used.

4. **Of the products and packaging reclaimed at end of life of products, amount (in metric tons) reused, recycled, and safely disposed, as per the following format:**

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not Applicable			Not Applicable		
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
Not Applicable	

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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		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	1,336	1,336	100%	1,336	100%	0	0%	1084	81%	1084	81%
Female	147	147	100%	147	100%	44	30%	0	0%	44	30%
Total	**1,483**	**1,483**	**100%**	**1,483**	**100%**	**44**	**3%**	**1084**	**73%**	**1128**	**76%**
Other than Permanent employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**0**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

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

Category	Total (A)	% of workers covered by									
		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	9.950	9.950	100%	9.950	100%	0	0%	5,753	58%	5,753	58%
Female	4,799	4,799	100%	4,799	100%	2,752	57%	0	0%	2,752	57%
Total	**14,749**	**14,749**	**100%**	**14,749**	**100%**	**2,752**	**19%**	**5,753**	**39%**	**8,505**	**58%**
Other than Permanent workers											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**0**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**	**0**	**0%**

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Cost incurred on well- being measures as a % of total revenue of the company	0.24%	0.32%

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

Benefits	FY 2025-26 Current Financial Year			FY 2024-25 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%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	100%	100%	Yes	100%	100%	Yes
Others please Specify	NA	NA	NA	NA	NA	NA

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

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, WLL have equal remuneration policy.

Link for policy: https://www.welspunliving.com/investor-corner

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	94%	NA	NA
Female	100%	100%	100%	73%
Total	**100%**	**97%**	**100%**	**73%**

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes. The Company has established a robust grievance redressal mechanism to address concerns raised by employees and workers. The SOP provides multiple reporting channels, including a confidential hotline, grievance committees, and a designated GR/IR officer, with provisions for anonymous reporting to ensure confidentiality and protection. All grievances are systematically reviewed and investigated to ensure fair, impartial, and timely resolution.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	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 (A)	No. of employees/ workers in respective category, who are part of association(s) or union (B)	% (B/A)
Total Permanent Employees	**1,483**	**0**	**0%**	**1,579**	**0**	**0%**
Male	1,336	0	0%	1,439	0	0%
Female	147	0	0%	140	0	0%
Total Permanent Workers	**14,749**	**6,119**	**41%**	**19,505**	**7,744**	**40%**
Male	9,950	3,955	40%	13,499	5,238	39%
Female	4,799	2,164	45%	6,006	2,506	42%

8. **Details of training given to employees and workers:**

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	On Health and Safety measure		On skill Up gradation		Total (A)	On Health and Safety measure		On skill Up gradation	
		Number (B)	% (B/A)	Number (C)	%(C /A)		Number (B)	% (B/A)	Number (C)	%(C /A)
Employees										
Male	1,336	513	38%	709	53%	1,439	538	37%	486	34%
Female	147	71	48%	147	100%	140	59	42%	110	79%
Total	**1,483**	**584**	**39%**	**856**	**58%**	**1,579**	**597**	**38%**	**596**	**38%**
Workers										
Male	14,336	10,167	71%	2,543	18%	13,499	4,885	36%	2,598	19%
Female	6,262	4,571	73%	1,193	19%	6,006	2,013	34%	900	15%
Total	**20,598**	**14,738**	**72%**	**3,736**	**18%**	**19,505**	**6,898**	**35%**	**3,498**	**18%**

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1,336	1,153	86%	1,439	1,405	98%
Female	147	100	68%	140	135	96%
Total	**1,483**	**1,253**	**84%**	**1,579**	**1,540**	**98%**
Workers						
Male	14,336	12,149	85%	13,499	12,277	91%
Female	6,262	5,220	83%	6,006	5,394	90%
Total	**20,598**	**17,369**	**84%**	**19,505**	**17,671**	**91%**

10. Health and safety management system:

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

Yes, Welspun Living Ltd. (WLL) has implemented an Occupational Health and Safety Management System in compliance with ISO 45001:2018 standards across all its facilities, reflecting the company's strong commitment to occupational health and safety. This system is designed to proactively manage workplace risks and ensure a safe, healthy, and compliant working environment for all employees, workers and contractors at all our facilities. Welspun has also adopted a formal Occupational Health & Safety (OHS) Policy, which provides structured medical support and preventive care at the workplace.

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

At WLL safety is top most priorities for the employees. To identify work-related hazards, Hazard Identification and Risk Assessment (HIRA) is conducted and periodically reviewed in collaboration with the respective process owners and the EHS team. Welspun has established, implemented, and maintained a robust hazard identification process that takes into account the following:

1. Identification and reporting of near-miss incidents
2. Internal safety audits
3. Workflow and social factors, including working hours, workload, leadership, and organizational culture
4. Routine and non-routine activities involving infrastructure, machinery, tools, raw materials, processes, maintenance, dispatch, and human factors.
5. Past incidents and emergencies (internal and external) along with root cause analysis
6. Potential emergency situations
7. Employee's or person's access to activities, and interactions within and around the workplace.
8. Other relevant factors, including workplace design, operational changes, external conditions, and evolving knowledge of hazards

A multidisciplinary team including health and safety representatives, HR personnel, and Operation Head, Quality Head, Department Head, and worker representatives has been actively involved in identifying OH&S hazards, conducting assessments of aspects and impacts, and evaluating associated risks and opportunities across all company activities, processes, and services.

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

Yes. Welspun has established the "Near –miss tool" for reporting any near misses and incidents. The workers encouraged to report any near-miss or hazards using the "Near-miss tool/App" and there is a documented process for reporting of potential hazards through "Near-miss tool". Also, WLL has documented procedure that empower employees and workers to withdraw from situations they perceive as potentially detrimental to their well-being or health. This course of action is endorsed without any negative repercussions on their employment status. Direct contact information for the Health & Safety related incidents, EHS team is in place to facilitate direct reporting of such circumstances by the employees.

Moreover, a Health & Safety Committee, with equal representation from employees has been established and regular meetings are conducted to improve the working conditions.

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

Yes. Welspun prioritize the health of the employees and workers. Welspun has also provided the access to occupational health & service centre at all facilities, health insurance as per policy and we also have policy of company sponsored annual health check-up for our employees.

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

Safety Incident/Number	Category	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.02	0
Total recordable work-related injuries	Employees	0	0
	Workers	1	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.

At Welspun we prioritize the employees/workers wellbeing and health & safety, we have established a documented procedure with the aim of ensuring safe working conditions, incorporating the latest industry knowledge and specific hazards.

This procedure is crafted to enhance the well-being of employees across all operational areas and job roles while minimizing the likelihood of risks, accidents, or hazards to the safety of the establishment, employees and surrounding community.

i. All WLL facilities are supported by qualified safety officers at the unit level, tasked with implementing, monitoring, and improving workplace health and safety conditions.

ii. The Health and Safety committee has been formed with equal representation of workers, with the primary goal of overseeing and ensuring optimal safety standards are maintained across all operational sites.

iii. There is a nominated safety co-coordinator in each department vested with the responsibility to receive and address the day-to-day concerns pertaining to Health & Safety.

iv. Health & Safety training is an integral part of the orientation and refresher training programs of the company. Periodic refresher training sessions are organized to reinforce knowledge and skills.

v. Regular Hazard Identification and Risk Assessment (HIRA) is conducted to identify and eliminate potential risks effectively

vi. Routine internal audits are conducted to evaluate health and safety performance. The findings from these assessments undergo thorough review, and root-cause analysis is conducted to identify underlying causes. Corrective actions are then implemented based on the root cause analysis report.

vii. Ergonomic assessments are conducted annually. All our manufacturing facilities are certified for ISO 45001:2018.

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	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 Condition	0	0	NA	0	0	N
Health & Safety	0	0	NA	0	0	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%. • Once in every 6 months an internal assessment is conducted on the health & safety. • On quarterly basis all the manufacturing facilities are externally being audited by 3rd party agency. • The nominated 3rd party of each of our customers conducts a workplace health and safety and working conditions assessment once in every year, and altogether, approximately 70 assessments over 229 man-days are conducted each year. • Moreover, for all the WLL facilities the OH&S Management System i.e. ISO 45001:2018, audit is conducted on yearly basis, by an accredited third-party audit firm. These assessments aim to guarantee compliance and uphold elevated standards of occupational health and safety.
Working Conditions	100%. WLL manufacturing facilities are certified under Social Accountability 8000, WCA (Working conditions Assessment) and SMETA standards, with annual external audits conducted for each. In addition, biannual internal assessments are undertaken to review working conditions across all operations, offices, warehouses, and employee categories. These audits are conducted in addition to audits under customers' codes of conduct, which are carried out either by the customers or by third-party agencies nominated by them.

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.**

The Company has established strong systems to monitor, document, and address unsafe conditions across all operational sites, no significant risks with potentially significant impacts have been identified or reported. However, an annual review of Hazard Identification and Risk Assessment (HIRA) is carried out, integrating internal and external assessment reports, near miss incidents, and reports of minor injuries, if any. Any required corrective measures are implemented based on the findings of internal and external audit reports, following the process outlined in the Standard Operating Procedures (SOP).

Leadership Indicators

1. **Does the entity extend any life insurance or any compensatory package in the event of death of?**
   a. Employees (Y/N) – Yes.
   b. Workers (Y/N) – Yes.

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

All our value chain partners undergo periodic assessments based on ESG parameters to ensure that all statutory dues are deducted and deposited well before the prescribed date. It is guaranteed that statutory dues such as EPF (Employees Provident Fund), ESI (Employees state insurance) contributions, LWF (Labor welfare fund) Contributions etc., are deducted and deposited to the concerned authority well within the stipulated timeline.

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

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

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

Yes. The Company provides necessary support to employees. Welspun has a retainership policy for employees who wish to continue working, subject to role availability. Additionally, employees are eligible for gratuity or severance benefits in accordance with applicable age and tenure criteria.

5. **Details on assessment of value chain partners.**

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100% Critical suppliers are audited annually
Working Conditions	100% Critical suppliers are audited annually

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.**

Based on supplier assessment findings, defined timelines are set for addressing issues through root cause analysis and corrective actions. Suppliers are expected to actively improve their sustainability performance, supporting the development of a responsible value chain. In cases of significant non-compliance, follow-up assessments are conducted within agreed timelines to ensure closure of identified gaps.

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.**

At Welspun, key stakeholder groups are identified through comprehensive internal and external assessments. This includes analysing the organizational structure to identify internal stakeholders and conducting stakeholder mapping to prioritize them based on influence and interest. Engagement is carried out through surveys, interviews, focus groups, and consultations to capture stakeholder perspectives. The findings are documented and the stakeholder list is periodically reviewed and updated to reflect evolving business and stakeholder dynamics.

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
Investors	No	Quarterly meetings Presentations, Investor relation calls.	Quarterly	Financial Performance, Risk management, ESG factors and corporate governance.
Government and regulators	No	Need basis participation in industry level consultation groups and participation in forums.	Continuous	Regulatory compliance, engagement in policy development, and addressing economic, social, environmental, and safety considerations.
Employees	No	Internal Surveys, Workshops, Skill development, Events, Trainings, We Listen, Town Hall, Newsletters, Community meetings, Incentives.	Continuous	Career development, Learning and development, Workplace conditions, Compensation and benefits, Communication and Transparency sessions, Recognition and Appreciation.
Business partners/ suppliers and contractors	No	Direct interactions, Supplier meets, Associations, Trainings, Audits/assessments.	Continuous	Quality & Performance metrics, Contractual terms & Compliance, Supply chain efficiency, Sustainable practices & Ethical Sourcing, Financial & Economic concerns, Innovation, Risk management, Training and development of suppliers.

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
Communities & NGOs	Yes	Direct involvement, a dedicated CSR team, visits, and camps along with community need assessments.	Continuous	Education and healthcare, environmental protection, social upliftment and community development, promotion of social equity and inclusion, partnerships and collaboration, and transparency and accountability.
Customer	No	Customer satisfaction surveys and need basis participation.	Continuous	Quality Assurance, customer support & service, customer feedback & satisfaction, customer privacy and data security, Transparent communication.

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.**

   At Welspun Living, stakeholder consultations on economic, environmental, and social matters are conducted regularly through multiple channels to understand expectations and build trust. WLL has established structured engagement mechanisms through its Sustainable Procurement, Responsible Sourcing, and Ethical Marketing and Advertising policies, covering key stakeholders such as suppliers, customers, investors, and communities.

   To ensure management receives feedback from key stakeholders, WLL has established multiple mechanisms that facilitate effective communication and enable discussions at Board and Committee meetings. These include periodic sustainability reviews, risk assessments, and performance updates, ensuring that stakeholder concerns and expectations are integrated into strategic decision-making.

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

   Yes, stakeholder consultation plays a key role in identifying and managing environmental and social issues within our organization. WLL engages with a wide range of stakeholders—including suppliers, customers, employees, local communities, and regulatory bodies—through structured dialogues, surveys, audits, supplier assessments, and feedback mechanisms.

   - Material topics emerging from these engagements forming the basis of the ESG strategy and programs.
   - Inputs from consultations have significantly shaped sustainability policies and operational strategies.
   - Feedback from supplier assessments and community interactions strengthened the Sustainable Procurement and Responsible Sourcing policies, with greater emphasis on local sourcing, fair labour practices, and environmental compliance.
   - Employee and customer feedback on transparency and brand responsibility contributed to the development and enhancement of the Ethical Marketing and Advertising Policy, ensuring that communication is responsible, inclusive, and aligned with social expectations.
   - Engagements with stakeholders on environmental concerns have influenced increased investments in renewable energy, waste management, and water conservation initiatives, supporting broader climate action goals.

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

   WLL engages with key communities to understand their needs, address concerns, and support their development. The Company also reaches vulnerable and marginalized stakeholder groups through targeted initiatives such as Wel-Shiksha, Wel-Netrutva, Wel-Swasthya, and WSSW (support for women athletes), focusing on education, leadership development, healthcare, and community upliftment for children and women in neighbouring villages. These initiatives promote empowerment, improve well-being, and contribute to livelihood enhancement, reflecting WLL's commitment to inclusive growth and sustainable development.

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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 policies of the entity, in the following format:**

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees/ Workers covered (B)	% (B/A)	Total (C)	No. of employees/ Workers covered (D)	% (D/C)
Employees						
Permanent	1,483	634	43%	1,579	526	33%
Other than permanent	0	0	0%	0	0	0%
Total Employees	**1,483**	**634**	**43%**	**1,579**	**526**	**33%**
Workers						
Permanent	14,749	7,742	52%	19,505	8,232	42%
Other than permanent	5,849	5,471	94%	6,636	2,109	32%
Total Workers	**20,598**	**13,213**	**64%**	**26,141**	**10,341**	**40%**

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

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (A)	Equal to minimum wage		More than minimum wage	
		Number (B)	% (B/A)	Number (C)	%(C /A)		Number (B)	% (B/A)	Number (C)	%(C /A)
Employees										
Permanent	**1,483**	**0**	**0%**	**1,483**	**100%**	**1,579**	**0**	**0%**	**1,579**	**100%**
Male	1,336	0	0%	1,336	100%	1,439	0	0%	1,439	100%
Female	147	0	0%	147	100%	140	0	0%	140	100%
Other than Permanent	**0**	**0**	**0%**	**0**	**0%**	**0**	**0**	**0%**	**0**	**0%**
Male	0	0	0%	0	0%	0	0	0%	0	0
Female	0	0	0%	0	0%	0	0	0%	0	0
Workers										
Permanent	**14,749**	**673**	**5%**	**14,076**	**95%**	**19,505**	**1,067**	**5%**	**18438**	**95%**
Male	9,950	162	2%	9,788	98%	13,499	363	3%	13136	97%
Female	4,799	511	11%	4,288	89%	6,006	704	12%	5302	88%
Other than Permanent	**0**	**0**	**0%**	**0**	**0%**	**0**	**0**	**0%**	**0**	**0%**
Male	0	0	0%	0	0%	0	0	0%	0	0
Female	0	0	0%	0	0%	0	0	0%	0	0

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

   a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	5	5.33 Cr	3	4.4 Cr
Key Managerial Personnel	1	3.39 Cr	2	2.6 Cr
Employees other than BoD and KMP	1335	9.82 Lakhs	145	5.54 Lakhs
Workers	9950	2.1 Lakhs	4799	1.86 Lakhs

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

FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
21.3%	22.18 %

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, all employees can reach out to management to address their issues and WLL have a dedicated team responsible for managing human rights-related matters. The team ensures timely resolution of concerns in line with the Company's ethical standards and policies, conducts regular assessments, and provides ongoing training on human rights. It also serves as the primary point of contact for grievances, ensuring thorough investigation and resolution of complaints in accordance with applicable local and international human rights laws and standards.

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

WLL have a documented grievance redressal procedure in place under its standard operating framework. Multiple mechanisms are established to address employee grievances, including designated Industrial Relations (IR) Officers for each department, and committees such as the Works Committee, grievance redressal committee, and health & safety committee.

Employees can also raise concerns through suggestion and complaint boxes, dedicated hotline numbers, and digital channels such as email, website link, and QR code, enabling confidential and accessible reporting of grievances, including human rights-related issues.

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labor	0	0	NA	0	0	NA
Forced Labor	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	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 Current Financial Year	FY 2024-25 Previous Financial Year
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0%	0%
Complaints on POSH upheld	0	0

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

WLL maintains a zero-tolerance policy towards discrimination and sexual harassment and is committed to fostering a safe, respectful, and inclusive workplace. To uphold this, the organization have robust Prevention of Sexual Harassment (POSH) and Anti-Discrimination policies in place with clear mechanisms to prevent retaliation and ensure fair, sensitive, and confidential handling of grievances.

- All complaints are treated with strict confidentiality to protect the identity and privacy of complainants
- An ICC is in place to ensure unbiased inquiry and fair treatment of all involved parties.
- Regular training sessions are conducted to ensure employees understand their rights and the reporting process.

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

   Yes

10. **Assessments for the year**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor	100%
Forced/involuntary labor	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify (Ethics, Environment, Health and safety, CTPAT Aspects etc.)	100 %

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

    An annual Human Rights Assessment is conducted for all critical business partners. Any findings or concerns identified are addressed through root-cause analysis, along with appropriate corrective and preventive actions, within agreed timelines. In cases of significant risks or major violations, follow-up assessments are conducted to ensure effective closure.

Leadership Indicators

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

   Not applicable as there are no such complaints received.

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

   WLL committed to upholds the human rights issues like discrimination, child and force labor. We uphold the rights and dignity of individuals across our workforce and supply chain by ensuring safe, fair, and equitable working conditions in line with international human rights standards, including ILO conventions and the Universal Declaration of Human Rights. We prohibit child and forced labor, promote gender equality, and foster diversity and inclusion. Through meaningful engagement, we respect local communities and stakeholders. Our manufacturing sites are certified under SA8000, BSCI, and SMETA, aligning our operations with the ETI Base Code and other global ethical standards.

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.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100%
Discrimination at workplace	100%
Child labor	100%
Forced/involuntary labor	100%
Wages	100%
Others – please specify (Ethics, Environment, Health and safety, CTPAT Aspects etc.)	100%

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

   An annual Human Rights Assessment is conducted for all critical business partners. Any identified issues are addressed through root-cause analysis, followed by implementation of appropriate corrective and preventive actions within agreed timelines. In cases of significant risks or major violations, follow-up assessments are conducted to ensure effective resolution and continued compliance.

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

Essential Indicators

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
From renewable sources		
Total electricity consumption (A)	4,81,152 GJ	5,11,086 GJ
Total fuel consumption (B)	1,68,237 GJ	5,93,122 GJ
Energy consumption through other sources (C)	0 GJ	0 GJ
Total energy consumed from renewable sources (A+B+C)	**649,389 GJ**	**11,04,208 GJ**
From non-renewable sources		
Total electricity consumption (D)	11,66,357 GJ	11,22,920 GJ
Total fuel consumption (E)	30,95,326 GJ	26,58,576 GJ
Energy consumption through other sources (F)	14,41,157 GJ	14,75,641 GJ
Total energy consumed from non-renewable sources (D+E+F)	**57,02,840 GJ**	**52,57,137 GJ**
Total energy consumed (A+B+C+D+E+F)	**63,52,230 GJ**	**63,61,345 GJ**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	**836.62 GJ per INR Cr**	**737.77 GJ per INR Cr**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	**1,701.94 GJ per Million USD**	**1,524.23 GJ per Million USD**
Energy intensity in terms of physical output	**38.88 GJ/MT**	**33.42 GJ/MT**
Energy intensity (optional) – the relevant metric may be selected by the entity		

Note: "The Non-renewable energy consumption through other sources (F)" represents the steam generated by Waste Heat Recovery System (WHRS), which recovers energy from otherwise discharged flue gases and have reduced emission contribution as per GHG Protocol. The WHRS has reduced the steam generation related emissions by 54.78% in FY2026 w.r.t baseline year FY2023.

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, independent reasonable assurance for the indicators listed above has been performed by BDO India Pvt Ltd.

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.**

   Yes, some of the sites are registered as designated consumers under the Government of India's PAT Scheme, and the targets set under the scheme have been achieved by the respective sites (Anjar-PAT cycle VII, Vapi- PAT cycle VII)

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Water withdrawal by source (in kilo-litres)		
(i) Surface water	NIL	NIL
(ii) Groundwater	NIL	NIL
(iii) Third party water	25,43,975 KL	26,23,829 KL
(iv) Seawater / desalinated water	NIL	NIL
(v) Others (STP Recycled water)	36,23,295 KL	37,40,894 KL
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**61,67,270 KL**	**63,64,723 KL**
Total volume of water consumption (in kilolitres)	**15,13,914 KL**	**18,42,614 KL**
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	**199.39 KL per INR Cr**	**213.7 KL per INR Cr**
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	**405.62 KL per Million USD**	**441.49 KL per Million USD**
Water intensity in terms of physical output	**9.27 KL/MT**	**9.68 KL/MT**
Water intensity (optional) – the relevant metric may be selected by the entity		

Note: During FY 2025–26, the Company revised its methodology for calculating this indicator to improve alignment with applicable reporting standards and enhance the accuracy of reported data. Comparative figures for the previous year have been restated, wherever applicable, to ensure comparability.

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, independent reasonable assurance for the indicators listed above has been performed by BDO India Pvt Ltd.

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater		
- No treatment		
- With treatment – please specify level of treatment	Treatment: ETP Discharge: 46,53,356 KL	Treatment: ETP Discharge: 45,22,109 KL
(iv) Sent to third-parties	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	**46,53,356 KL**	**45,22,109 KL**

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, independent reasonable assurance for the indicators listed above has been performed by BDO India Pvt Ltd.

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

One of WLL manufacturing facility plant at Hyderabad has established as ZLD plant.

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

Parameter	Please specify unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
NOx	MT	33.38	39.10
SOx	MT	74.82	82.9
Particulate matter (PM)	MT	72.09	86.65
Persistent organic pollutants (POP)	MT	NA	NA
Volatile organic compounds (VOC)	MT	NA	NA
Hazardous air pollutants (HAP)	MT	NA	NA
Others – please specify	MT	NA	NA

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

No.

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

Parameter	Please specify unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	tons of CO_2equivalent	2,97,917	2,56,451
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	tons of CO_2equivalent	4,98,902	4,65,706
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	**tCO_2e per INR Cr**	**104.95**	**83.75**
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	**tCO_2e per Million USD**	**213.49**	**173.03**
Total Scope 1 and Scope 2 emission intensity in terms of physical output	**tCO_2e per MT**	**4.87**	**3.79**
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: GHG emissions in FY2026 increased marginally over the previous year due to temporary challenges related to biomass availability, fuel quality, and the associated impact on plant equipment. With the Hybrid-RE Project expected to be commissioned in Q1 FY2027, the Company anticipates a significant reduction in GHG emissions, supporting its long-term decarbonization goals.

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, independent reasonable assurance for the indicators listed above has been performed by BDO India Pvt Ltd.

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

Yes, Welspun Living has implemented initiatives to reduce greenhouse gas (GHG) emissions through large-scale adoption of renewable energy and sustainable fuel alternatives. These measures are aligned with the Company's commitment to minimizing its carbon footprint and transitioning toward clean energy. The initiatives also enhance operational energy efficiency while contributing to broader environmental sustainability objectives. For more information, please refer to Question No. 4 under the Leadership Indicators of the same Principle.

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Waste generated (in metric tons)		
Plastic waste (A)	466 MT	484 MT
E-waste (B)	5 MT	11 MT
Bio-medical waste (C)	0.406 MT	0.385 MT
Construction and demolition waste (D)	0	0
Battery waste (E)	68 MT	55.34 MT
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	1. Used Drums: 426 MT 2. Used Oil: 31 MT 3. ETP Sludge: 312 MT 4. Process Waste: 141MT	1. Used Drums: 450 MT 2. Used Oil: 17 MT 3. ETP Sludge: 338 MT 4. Process Waste: 188 MT

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	**Composition (MT):** Wooden scrap: 1113 Paper scrap: 3368 Metal Scrap: 1006 LDPE scrap: 778 HDPE Scrap: 144 Rubber Scrap: 41 Cotton Sweeping Waste: 316 Fly ash: 10,016 Electric Scrap: 113 Spinning Waste: 1,255 Miscellaneous: 1,364 Process Waste: 15,183	**Composition (MT):** Wooden scrap: 1391 Paper scrap: 3972 Metal Scrap: 912 LDPE scrap: 760 HDPE Scrap: 176 Cotton Sweeping Waste: 241 Fly ash: 15,023 Electric Scrap: 30 Spinning Waste: 2,983 Miscellaneous: 1,438 Process Waste: 13,954 STP Sludge: 17
Total (A+B + C + D + E + F + G + H)	Total: 36,147 MT	Total: 42,442 MT
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	4.76 MT per INR Cr	4.92 MT per INR Cr
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	9.68 MT per Million USD	10.17 MT per Million USD
Waste intensity in terms of physical output	0.22 MT per MT	0.22 MT per MT
Waste intensity (optional) – the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
Category of waste		
(i) Recycled	25,679	24,080
(ii) Re-used	10,016	18,296
(iii) Other recovery operations (Incineration with energy recovery)	366	
Total	**36,060 MT**	**42,375 MT**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
Category of waste		
(i) Incineration	0.406	0.385
(ii) Landfilling	86.5	66.13
(iii) Other disposal operations	0	
Total	**87 MT**	**66.51 MT**

Note: During FY 2025–26, the Company revised its methodology for calculating this indicator to improve alignment with applicable reporting standards and enhance the accuracy of reported data. Comparative figures for the previous year have been restated, wherever applicable, to ensure comparability.

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, independent reasonable assurance for the indicators listed above has been performed by BDO India Pvt Ltd.

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.**

WLL have a documented procedure for waste management which includes both the hazardous and non-hazardous waste. We follow the 3R principle—Reduce, Reuse and Recycle to effectively manage and minimize waste. Waste is segregated at source in designated areas and regularly moved to central storage and segregated into reusable and recyclable waste. WLL works with authorized vendors selected based on regulatory compliance and internal standards, ensuring safe transportation and responsible disposal.

WLL has established documented policies and procedures for the identification, testing, storage, transportation, and handling of chemicals that includes:

a. Suppliers are required to register on the ZDHC Gateway and comply with ZDHC MRSL requirements, with relevant certifications such as OEKO-TEX 100, GOTS, REACH, and SDS/MSDS documentation.

b. A dedicated Chemical Manager is responsible for assessing and approving chemicals. The approval process involves the submission and evaluation of the aforementioned documents and certificates for dyes/chemicals.

c. Quarterly Performance In-Check Reports are generated from the ZDHC Gateway to ensure compliance with ZDHC MRSL requirements.

d. An annual assessment is conducted to analyses and map the risks associated with chemicals, known as Chemicals Risk Analysis/Mapping.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
There are no operations near above-mentioned zones.			

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

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

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 act and rules thereunder (Y/N)? If not, provide details of all such non-compliances, in the following format:

Yes, WLL is compliant with the applicable environmental law/ regulations/ guidelines in India.

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
	None	NA	0	NA

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

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

(i) Name of the area- Anjar

(ii) Nature of operations- Textile manufacturing

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	1,70,767 KL	1,73,287 KL
(iv) Seawater / desalinated water	0	0
(v) Others (Recycled water)	36,23,295 KL	37,40,894 KL
Total volume of water withdrawal (in kilolitres)	**37,94,062 KL**	**39,14,181 KL**
Total volume of water consumption (in kilolitres)	**3,44,267 KL**	**6,02,748 KL**
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	**45.34 KL per INR Cr**	**69.90 KL per INR Cr**
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	34,49,795 KL	33,11,433
- No treatment	0	0
- With treatment – please specify level of treatment	34,49,795 KL	33,11,433 KL
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	**34,49,795 KL**	**33,11,433 KL**

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, independent reasonable assurance for the indicators listed above has been performed by BDO India Pvt Ltd.

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

Parameter	Please specify unit	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	tones of CO_2equivalent	7,47,150 (The emission inventories included 11 categories of Scope 3)	5,66,380 (The emission inventories includes 7 categories of scope 3)
Total Scope 3 emissions per rupee of turnover	tCO_2e per INR Cr	**98.4**	**65.68**
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

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

No.

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

   Not Applicable

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	30 MW Solar Power Plant (Ground mounted + Floating) at Anjar	WLL has commissioned a 30 MW solar power plant at its Anjar facility, contributing to reduced reliance on non-renewable source of electricity and a substantial reduction in greenhouse gas emissions.	Reduction in greenhouse gas emissions.
2.	Renewable Energy PPA at Vapi & Commissioning of 18 MW solar power plant in Vapi	WLL has commissioned a solar power plant with a capacity of 18 MW in Vapi and also procuring the mix of solar and wind energy via PPA, enhancing renewable energy usage and reducing its carbon footprint.	Reduction in greenhouse gas emissions and lowering the Grid purchase requirement.
3.	8.1 MW rooftop solar installation at WLL Hyderabad	An 8.1 MW rooftop solar system at WLL's Hyderabad facility supports energy self-reliance and clean energy adoption.	Effective utilization of unused rooftop space for sustainable energy generation, supporting renewable energy transition.
4.	47MW RERTC	We have a 47 MW Renewable Energy (RERTC) project underway, supporting our goal of achieving 100% renewable electricity across operations at our Anjar facility.	It will reduce reliance on fossil fuel-based electricity and associated greenhouse gas emissions.
5.	Biomass Utilization	The use of biomass energy reduces reliance on non-renewable sources and lowers emissions. Sludge from ETP plant is reused as boiler fuel, supporting waste-to-resource conversion and zero-waste goals.	Minimizing fossil fuel dependency while improving resource efficiency by converting waste into energy
6.	Water Stewardship Initiatives	A 30 MLD Sewage Treatment Plant has been established at the Anjar facility to meet water requirements, a unique initiative that has been recognized with the National Water Award for water conservation.	Sustainable water management through efficient water recycling and reduced dependence on freshwater resources.

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

   WLL has established a comprehensive Disaster Management Plan to effectively address emergencies such as floods, earthquakes, cyclones, fires, and other incidents that may impact operations and surrounding communities. The plan focuses on preparedness, response, and mitigation to safeguard lives, property, and the environment.

   Key objectives of this plan include managing and mitigating disasters, ensuring effective fire response, conducting rescue operations, and extending support to nearby communities when required. Through regular preparedness measures and resource planning, WLL aims to equip employees to respond efficiently to emergencies, minimizing risks and ensuring business continuity.

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

   WLL conducts an annual review to assess environmental aspects and impacts across its value chain, identifying significant and non-significant factors. Based on this assessment, appropriate measures and additional controls are implemented to prevent or mitigate significant impacts, ensuring responsible environmental management and sustainable practices

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

   100% critical suppliers are assessed for environmental impacts.

8. **How many Green Credits have been generated or procured:**
   a. By the listed entity: NA
   b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners: NA

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.

   Welspun Living Limited is a part of 7 associations.

   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.	The Cotton Textiles Export Promotion Council (TEXPROCIL)	National
2.	Confederation Of Indian Industry (CII)	National
3.	Federation of Kutch Industries Association (FOKIA)	State
4.	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
5.	Gujarat Chamber of Commerce & Industry (GCCI)	State
6.	International Textile Manufacturers Federation (ITMF)	International
7.	Northern India Textile Mills' Association (NITMA)	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
None	NA	NA

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
1.	**WLL's Outreach & Advocacy Policy:** WLL is committed to transparent and responsible advocacy aligned with its values and business objectives. This policy outlines the Company's approach to engagement with trade associations and public policy.	We maintain a robust management system to oversee engagement with trade associations, ensuring that all outreach efforts are conducted ethically, transparently, and in alignment with our corporate values and legal requirements. The Company actively participates in national and international trade bodies, including committees and forums of industry associations and standard-setting organizations.	Yes	Quarterly	https://www.welspunliving.com/uploads/esgreports/esgreports_31.pdf

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
Impact Assessment of Welspun Foundation for Health and Knowledge Projects - Pan India	NA.	31-03-2026	Yes	No	NA.

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 ₹)
NA						

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

WLL entity follows a structured process for receiving and addressing community grievances. Concerns are initially routed to the CSR/Corporate Affairs team, where they are assessed and discussed with relevant departments. Appropriate solutions are then shared with the community, and upon mutual agreement, an action plan is implemented to ensure effective resolution and communication.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSMEs/ small producers	16.4%	16.37%
Directly from within India	97.3%	97.26%

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

Location	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Rural	9.2%	9.91%
Semi-urban	53.6%	50.85%
Urban	28.4%	30.57%
Metropolitan	8.9%	8.66%

(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 the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**

Details of negative social impact identified	Corrective action taken
No Negative Social Impact Identified	

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 ₹)
Not Applicable			

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

   No

   b. From which marginalized/vulnerable groups do you procure?

   None.

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

   0%

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
	NA	No	No	NA

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
None	NA	NA

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

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	WelShiksha	1,63,928	100% (Children from State Govt. Schools)
2.	WelNetrutva	23,793	100% (Farmers - focusing Women Farmers)
3.	WelSwasthya	3,71,286	100% Women (Adolescent to Senior Age)
4.	WSSW	24	100% (Women Athletes)
5.	WelPrakruti	7,170	Tree Plantation
6.	WelKrishi	1,13,657	100% (Cotton growing farmers)
7.	We Volunteer	1,822	100% (Participation of Employees)

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.**

   WLL actively engages with consumers through its 'Welspun Braintrust,' which provides insights to guide product development, consumer marketing, and retail assortments. This enables the Company to deliver innovative, consumer-centric solutions across diverse price points. WLL also continues to invest in consumer-driven innovation through strategic collaborations. The Company has established a documented mechanism for receiving and addressing consumer feedback and complaints. A dedicated team manages this process, ensuring all concerns are acknowledged and resolved in a timely manner, typically within 7 days.

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

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

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

	FY 2025-26 Current Financial Year			FY 2025-26 Current Financial Year		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	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.**

Yes. WLL is committed to ensuring the protection and confidentiality of all corporate data and proprietary systems across centralized, local, and remote platforms, while maintaining data integrity and availability for authorized users. This policy covers the following domains of security:

- Computer system security: Covers CPU, peripherals, operating systems, and data security
- Physical security: Protection of premises housing IT personnel and equipment
- Operational security: Includes environmental controls, power systems, and operational activities
- Procedural security: Applicable to IT, vendors, management, personnel, and users
- Communication security: Covers communication systems, personnel, transmission channels, and related infrastructure https://www.welspunliving.com/uploads/esgreports/esgreports_40.pdf

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 incidents of data breach have taken place during the reporting period

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

a. Number of instances of data breaches

0

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

0%

c. Impact, 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).**

   Product information is accessible on customer e-commerce platforms and our official brand websites https://www.spaces.in; https://www.christy.co.uk/; https://welspunflooring.com/products.

   - The official website, welspunliving.com, is the primary source for comprehensive information about their products, services, and company details.
   - WLL sells its products through major domestic e-commerce platforms like Amazon, Flipkart, and Myntra, and international retailers like Walmart and IKEA.
   - Welspun Living operates franchised retail outlets, providing a physical presence for customers to purchase their products.
   - Welspun Living collaborates with leading brands in various sectors, including technology, hospitality, and real estate, for flooring solutions.

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

   WLL promotes safe and responsible product usage through consumer awareness initiatives and ensures easy access to support channels for addressing queries and concerns.

   - Care instructions are clearly provided on product labels and packaging to guide consumers on proper use and maintenance
   - Instructions are aligned with specific retailer requirements and program guidelines
   - WLL ensures transparency in sourcing practices, carbon footprint, and social impact
   - Mechanisms are in place to communicate any potential product discontinuation or supply disruptions, ensuring transparency with customers

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

   Welspun Living Limited (WLL) has established a robust communication framework to inform consumers of any potential disruptions or discontinuation of services. This includes timely updates through multiple channels such as email, SMS, website notifications, and social media, supported by proactive customer service mechanisms to ensure transparency, minimize inconvenience, and maintain customer trust.

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 operations of the entity or the entity as a whole? (Yes/No)**

   Yes, the Company discloses all required information on product labels in compliance with applicable regulations, enabling customers to make informed decisions. Our manufacturing facilities are certified under STEP (Sustainable Textile Production), and the Company provides product information beyond regulatory requirements. Products feature labels such as 'Made in Green,' indicating compliance with OEKO-TEX standards for safety and sustainable production.

   WLL places strong emphasis on consumer satisfaction by integrating feedback through research and its internal 'Welspun Braintrust,' which informs product development and marketing strategies. The Company continues to invest in consumer-driven innovation and offers a diverse portfolio across retail, hospitality, and domestic markets. Through a focus on transparency, sustainability, and consumer-centricity, WLL aims to build strong customer relationships and deliver high levels of satisfaction.

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BDO India Services Private Limited
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Gurugram, Haryana 122011

Independent Assurance Statement

To,
Welspun Living Limited
Welspun House, 6th Floor
Kamala City, Senapati Bapat Marg,
Lower Parel (W), Mumbai 400 013

Independent Assurance Statement to Welspun Living Limited on select non-financial sustainability disclosures in the Business Responsibility and Sustainability Report for the financial year 2025-26.

Introduction and objective of engagement

Welspun Living Limited (the 'Company') has developed its Business Responsibility and Sustainability Report (BRSR) (the 'Report') based on the BRSR reporting guidelines, including the BRSR Core indicators prescribed by SEBI for listed entities. The reporting criteria have been derived from the Principles of National Guidelines on Responsible Business Conduct (NGRBC), and Greenhouse Gas (GHG) Protocol - A Corporate Accounting and Reporting Standard.

BDO India Services Private Limited ("BDO India") was engaged by the Company to provide independent assurance on BRSR Core indicators of the Report that includes the Company's performance for the period 1st April 2025 through 31st March 2026.

The Company's responsibilities

The Report content and its presentation are the sole responsibilities of the management of the Company. The Company management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation of the Report, so that it is free from material misstatement, whether due to fraud or error.

BDO India's responsibilities

BDO India's responsibility, as agreed with the management of the Company, is to provide assurance on the Report content as described in the 'Scope, boundary & assurance criteria' section below. We do not accept or assume any responsibility for any other purpose or to any other person or organisation. Any reliance a third party may place on the Report is entirely at its own risk.

Assurance standard

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" and ISAE 3410, "Assurance Engagements on Greenhouse Gas Statement" issued by the International Auditing and Assurance Standards Board (IAASB).

Scope, boundary & assurance criteria

The reporting scope and boundary cover the Company's standalone operations.

We applied the **'Reasonable' Assurance** criteria for non-financial BRSR Core indicators[1], pertaining to the Company's disclosure for the period 1st April 2025 through 31st March 2026.

Verification of non-financial sustainability performance data, based on our professional judgment was conducted at Anjar (physical) and Vapi (virtual).

Assurance methodology

Our assurance process entails conducting procedures to gather evidence regarding the reliability of the disclosures covered in the assurance scope. We conducted a review and verification of data collection, collation, and calculation methodologies, and a general review of the logic of inclusion/ omission of relevant information/ data in the Report. Our review process included:

- Evaluation and assessment of the appropriateness of the quantification methods used to arrive at the non-financial sustainability information of the BRSR Core indicators in the Report;
- Review of consistency of data/information within the Report as well as between the Report and the source;
- Engagement through discussions with personnel at the corporate level who are accountable for the data and information presented in the Report;
- Execution of an audit trail of claims and data streams, to determine the level of accuracy in collection, transcription, and aggregation;
- Review of data collection and management procedures, and related internal controls.

Limitations and exclusions:

There are inherent limitations in an assurance engagement, including, for example, the use of judgement and selective testing of data. Accordingly, there are possibilities that material misstatements in the Report may remain undetected.

The assurance scope excludes:

- Data and information outside the defined reporting period (1st April 2025 through 31st March 2026);

[1] SEBI vide SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023

- Review of the 'economic and/or financial performance indicators' included in the Report or on which reporting is based; we have been informed by the Company that these are derived from the Company's audited financial records;
- The Company's statements and claims related to any topic other than those listed in the 'Scope, boundary & assurance criteria';
- The Company's statements that describe qualitative/quantitative assertions, expression of opinion, belief, inference, aspiration/targets, expectation, aim or future intention.

Our observations

We have reviewed the disclosures in the "Report" for the reporting period from 1st April 2025 through 31st March 2026. The disclosures of the Company, covered under the 'Scope, boundary & assurance criteria', are fairly reliable.

Our conclusions

Based on the scope of our review, we conclude that the non-financial sustainability disclosures as mentioned in 'Scope, boundary & assurance criteria' reasonably fulfil the criteria of relevance, completeness, reliability, neutrality, and understandability.

Our assurance team and independence

BDO India Services Private Limited is a professional services firm providing services in Advisory, Assurance, Tax, and Business Advisory Services, to both domestic and international organizations across industry sectors. Our non-financial assurance practitioners for this engagement are drawn from a dedicated Sustainability and ESG Team in the organization. This team is comprised of multidisciplinary professionals, with expertise across the domains of sustainability, global sustainability reporting standards and principles, and related assurance standards. This team has extensive experience in conducting independent assurance of sustainability data, systems, and processes across sectors and geographies. As an assurance provider, BDO India is required to comply with the independence requirements set out in the International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants. Our independence policies and procedures ensure compliance with the Code.

For BDO India Services Private Limited

Indra Guha

Partner | Sustainability & ESG
Business Advisory Services

Gurugram, Haryana
01 July 2026