

KIL/BRSR/2026-27

Dated: 21st July, 2026

BSE Ltd. First Floor, New Trading Ring, Rotunda Building, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400001	National Stock Exchange of India Ltd. “Exchange Plaza”, Plot no. C/1, G. Block Bandra-Kurla Complex, Bandra (E) Mumbai – 400051	The Calcutta Stock Exchange Ltd. 7, Lyons Range, Kolkata – 700001
(BSE Scrip Code – 502937)	(NSE Symbol – KESORAMIND)	(CSE Scrip code – 10000020)

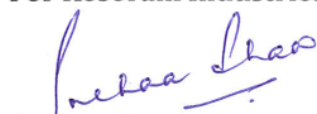
Dear Sir / Madam,

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

In terms of the requirements of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for the Financial Year 2025-26.

You are requested to kindly take the above information on record.

Yours faithfully,

For Kesoram Industries Limited**Snehaa Shaw****Company Secretary and Compliance Officer**

Ecnl: as above.

ANNEXURE - II

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (BRSR)**SECTION A : GENERAL DISCLOSURES****I. Details of the listed entity**

Sl.No.	Particulars	Details
1	Corporate Identity Number (CIN) of the Listed Entity	L17119WB1919PLC003429
2	Name of the Listed Entity	Kesoram Industries Limited
3	Year of incorporation	1919
4	Registered office address	Birla Building, 9/1, R N Mukherjee Road, Kolkata, West Bengal- 700001
5	Corporate office address	Birla Building, 9/1, R N Mukherjee Road, Kolkata, West Bengal- 700001
6	E-mail	corporate@kesoram.com
7	Telephone	033-22435453
8	Website	www.kesocorp.com
9	Financial Year for which reporting is being done	1 st April, 2025 to 31 st March, 2026
10	Name of the Stock Exchange(s) where shares are listed	• BSE Limited • National Stock Exchange of India Limited • The Calcutta Stock Exchange Limited • Societe de la Bourse de Luxembourg, Societe Anonyme (for GDRs)
11	Paid-up Capital (INR)	₹ 310.66 Crore
12	Name and contact details of the person who may be contacted in case of any queries on the BRSR Report	P. Radhakrishnan, Whole-time Director and Chief Executive Officer Telephone- 033-22435453 Mail- corporate@kesoram.com
13	Reporting boundary- Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The reporting boundary covers the disclosures of Company's corporate office on a standalone basis. The Company has no manufacturing operation on standalone basis, therefore information related to manufacturing, workers and its related compliance not provided in this report.
14	Name of assurance provider	Not mandatory and not sought
15	Type of assurance obtained	Not Applicable

II. Products/services**1. Details of business activities (accounting for 90% of the turnover):**

Sl.No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Not Applicable (please refer clause 13 above)		

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

Sl.No.	Product/Service	NIC Code	% of total Turnover contributed
1	Not Applicable		

III. Operations

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

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

2. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	Nil
International (No. of Countries)	Nil

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

No exports and hence NIL.

c. A brief on types of customers

Not Applicable

IV. Employees

1. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	11	9	81.82	2	18.18
2	Other than Permanent (E)	8	8	100.00	0	0
3	Total employees (D+E)	19	17	89.47	2	10.53
WORKERS						
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (G)	0	0	0	0	0
6	Total workers (F + G)	0	0	0	0	0

b. Differently abled Employees and workers:

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

c. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors (Including whole-time Director & CEO)	6	3	50
Key Management Personnel	2	1	50

d. Turnover rate for permanent employees and workers

	FY 2025-26 (%)			FY 2024-25 (%)			FY 2023-24 (%)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	Not ascertainable post effect of Scheme			Not ascertainable post effect of Scheme			17.45	32.25	17.71
Permanent Workers							4.38	0	4.38

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

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

Sl. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed Entity? (Yes/No)
1	Cygnat Industries Limited	Wholly Owned Subsidiary	100.00	Yes
2	Gondkhari Coal Mining Ltd	Joint Venture	45.46	Yes

VI. CSR Details

- (i) Whether CSR is applicable as per Section 135 of Companies Act, 2013: **(Yes/No): Yes***
- (ii) Turnover (in ₹) : Nil
- (iii) Net worth (in ₹) : 34505.35 Lakhs.

* Due to absence of average net profits in the immediately three preceding years, there is no requirement for the Company to spend any amounts under CSR.

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received*	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, www.kesocorp.com	0	0	0	0	0	0
Investors (other than shareholders)		0	0	0	0	0	0
Shareholders		0	0	0	0	0	0
Employees and workers		0	0	0	0	0	0
Customers		0	0	0	0	0	0
Value Chain Partners		0	0	0	0	0	0
Other (please specify)		0	0	0	0	0	0

*Complaints/ Grievances received from stakeholders, other than shareholders, are not significant in nature and are resolved in a timely manner.

(ii) 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:

Sl. 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	Environment & Sustainability	Not Applicable since Company is not having any manufacturing operation post the Scheme being effective.			

SECTION B : MANAGEMENT AND PROCESS DISCLOSURES

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

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

Disclosure Questions	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). (Code of conduct for business)	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	kesocorp.com								
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	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	IS/ISO 9001, 14001, 18001, 45001 & 50001								

Disclosure Questions					P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9				
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.					Not Applicable												
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.					Not Applicable												
Governance, leadership and oversight																	
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure).					Not Applicable												
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).					P. Radhakrishnan Whole-time Director & Chief executive officer (“CEO”) DIN: 08284551												
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 business responsibility performance of the Company is assessed on a regular basis by the Senior Leadership Team comprising the Whole-time Director & CEO, Chief Financial Officer & HR Head Overall performance is assessed at least once a year by the Board												
10. Details of Review of NGRBCs by the Company:																	
Subject for Review		Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee								Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)							
		P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7
Performance against above policies and follow up action.		Whole-Time Director & CEO								Quarterly							
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliance.		Whole- Time Director & CEO								Quarterly							
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.						P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9			
						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)						Not Applicable											
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)						Not Applicable											
The entity does not have the financial or/human and technical resources available for the task (Yes/No)						Not Applicable											
It is planned to be done in the next financial-year (Yes/No)						Not Applicable											
Any other reason (please specify)						Not Applicable											

SECTION C : PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

The company has put in place a strong and transparent governance framework to instill and enforce ethical values in the Company's and its Subsidiary's overall culture and protect the interests of all stakeholders. To prevent unlawful practices, the Company's Code of Conduct specifies objectives, duties and guidelines for employees as well as the senior management, which needs to be adhered to by all.

Essential Indicators

1. Percentage coverage by training and awareness programs on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/ principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors ("BOD")	The Board of Directors and KMPs attended 5 Board Meetings and 12 Committee Meetings during the year.	Material topics included but not limited to compliance and governance parameters, Business Growth and Strategy, Accounts & Audit, Finance, Environment and Sustainability, Regulatory changes and Corporate Governance etc.	100.00
Key Managerial Personnel			100.00
Employees other than BOD and KMPs	12	In furtherance of a safe and productive work environment, employees have undergone a comprehensive training program encompassing various operational health and safety protocols alongside targeted sessions for skill enhancement. This holistic approach equips the workforce with the necessary knowledge and skills to perform their duties effectively, all while prioritizing safety.	100.00

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

Monetary					
Type	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine			NIL		
Settlement					
Compounding Fee					

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

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

Sl. No.	Case details	Name of the regulatory/ enforcement agencies / judicial institutions
NIL		

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.

This is covered in Company's Code of conduct for Directors and Senior Management and the same can be accessed through the below link <http://kesocorp.com/DOCS/pdf/mgc/code-of-conduct-for-directors-and-senior-management.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	FY 2024-25
Directors	NIL	NIL
KMPs		
Employees		
Workers		

6. Details of complaints with regard to conflict of interest

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

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

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	0	0

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0	0
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0	0
Share of RTPs in	a. Purchases (Purchases with related parties / Total Purchases)	0	0
	b. Sales (Sales to related parties / Total Sales)	0	0
	c. Loans & advances (Loan & advances given to related parties / Total loans & advances)	98.72	34.33
	d. Investments (Investments in related parties / Total Investments made)	96.38	64.68

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

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R & D	0	0	Not Applicable
Capex	0	0	Not Applicable

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

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains**Essential Indicators****1. a. Details of measures for the well-being of employees:**

	% of employees covered by										
	Health insurance			Total (A)		Maternity benefits		Total (A)		Day Care facilities	
Category	Total (A)	Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	9	Male	9	Male	9	Male	-	Male	9	Male	9
Female	2	Female	2	Female	2	Female	-	Female	2	Female	2
Total	11	Total	11	Total	11	Total	-	Total	11	Total	11
Other than Permanent employees											
Male	8	Male	8	Male	8	Male	-	Male	8	Male	-
Female	0	Female	-	Female	-	Female	-	Female	-	Female	-
Total	8	Total	8	Total	8	Total	-	Total	8	Total	-

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

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

The Company also provides various forms of medical assistance to employees, their families, and those living in surrounding villages. Each factory has a medical center with full-fledged doctors and the latest basic equipment.

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0	0.07

2. Details of retirement benefits for Current FY 2025-26 and Previous FY 2024-25.

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

3. Accessibility of workplaces

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

Yes. The Company is dedicated to providing the differently abled employees or workers with the best facility to ensure their seamless integration within the Company. However, there were no differently abled employees or workers during the year.

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

Yes. The Company has a comprehensive equal opportunity policy in place.

<https://www.kesocorp.com/DOCS/pdf/mgc/kesoram-equal-opportunity-policy.pdf>

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

	Permanent employees		Permanent workers	
Gender	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	Not Applicable		Not Applicable	
Female				
Total				

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.

Permanent Employees	- The HR department operates a grievance resolution mechanism for employees. - The mechanism involves receiving and addressing grievances raised by employees on various matters. - The HR department works towards finding amicable solutions by intervening and discussing the issues with the concerned parties. - Additionally, in cases where complaints are received against employees or workers engaging in delinquent behavior, the HR department takes appropriate disciplinary action to protect the interests of the organization.
Other than Permanent Employees	

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

Category	FY 2025-26			FY 2024-25		
	Total employees/workers in respective category (A)	No. of employees/Workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/Workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	11	0	0	27	0	0
Male	9	0	0	25	0	0
Female	2	0	0	2	0	0
Total Permanent Workers	0	0	0	0	0	0
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Training is an important aspect of talent and skill development and the Company conducts various programmes to meet these requirements throughout the year. The Details are provided below:

Category	Total (A)	FY 2025-26				Total (D)	FY 2024-25			
		On Health and safety measures		On Skill upgradation			On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	9	9	100.00	9	100.00	25	25	100.00	25	100.00
Female	2	2	100.00	2	100.00	2	2	100.00	2	100.00
Total	11	11	100.00	11	100.00	27	27	100.00	27	100.00
Workers										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

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

Performance reviews are conducted twice a year, along with yearly career development reviews. For workmen, performance and development reviews are conducted yearly and rewards are linked to skills and performance. The details are provided below:

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	9	9	100.00	25	25	100.00
Female	2	2	100.00	2	2	100.00
Total	11	11	100.00	27	27	100.00
Workers						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total	0	0	0	0	0	0

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

Yes, the Company has a comprehensive health and safety management system in place to provide a safe and healthy working environment for the employees. The health and safety management is integrated with ISO 45001:2018 and fulfills all the requirements of the standard.

The Company's health and safety management system covers:

- 1) Practices, procedures and resources for developing, implementing and maintaining the occupational health and safety policy.
- 2) Risk assessment for each activity and controls in place to mitigate such risks from materializing.
- 3) Providing proper training to employees and workers based on their safety needs including trainings on safe working conditions and practices
- 4) Line Management Responsibilities.
- 5) Measures to mitigate any accidents and proper response strategies to be followed on occurrence of any incidents.
- 6) Compliance with applicable laws and regulations.

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

The Company uses Group Risk Assessment and Hazard Identification & Risk Assessment (HIRA) to identify work-related hazards. Such identified hazards are then assessed based on their severity and probability to determine its risk levels. The analyzed hazard is then classified based on their risk level by the risk assessment matrix. The Company strives to bring each and every risk identified to ALARP (As low as reasonably practicable).

The risks identified is classified into three categories;

- Moderate Risk where the level of risk is ALARP.
- Substantial Risk where due to the risks involved, Standard Operating Procedure (SOP) is prepared and appropriate training is imparted to each employee/ worker concerned.
- High Risk where due to the level of risk, appropriate controls are implemented and if not possible the method of activity is changed. And then a re-assessment is conducted to ensure that the level of risk is ALARP.

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

Not Applicable

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

Yes.

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

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million person hours worked)	Employees	0	0
	Workers	0	0.39
Total recordable work0related injuries	Employees	0	0
	Workers	0	1
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

The Company is committed to provide its employees with a safe and healthy workplace. It has implemented multiple measures in place, such as-

- The Company has a well-maintained fire security system with smoke detectors and fire extinguishers placed strategically to ensure maximum fire safety.
- Pre & post-employment health checkup are performed by qualified doctors to ensure that the employees are fit and able for the job.
- The entity implements a well-developed safety training and awareness program to ensure a safe work environment.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	0	0	0	0
Health & Safety	0	0	0	0	0	0

14. Assessment for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% of office Management System where working conditions and safety are constantly assessed.
Working Conditions	

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 implemented a proactive safety program to identify and address potential hazards before incidents occur.

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

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

The Company recognizes the value of the stakeholders and is dedicated to involving them within the Company to build better and long-term relationships. The Company identifies key stakeholder groups based on the influence they exert on the business and then the respective stakeholders are engaged with accordingly. These stakeholder groups inter alia include investors (other than shareholders) and shareholders, service providers, employees and government & regulatory authorities.

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)	Frequency of engagement (Annually/Half yearly/Quarterly/ Others - please specify).	Purpose and scope of engagement including key topics and concerns raised during such engagement.
Shareholders and Investors (other than Shareholders)	No	Written and Verbal Communications by way of Phone calls, Emails, Letters, Notices of shareholders' & Board Meetings, Earning calls on financials from time to time, Newspaper Advertisements & Websites of Company & Stock Exchanges.	Annually and Quarterly on Financial Results and others from time to time	Company performance and financial results, Compliance with relevant laws, Governance practices, understanding shareholder expectations, Addressing shareholders complaints.
Employees	No	Emails, Phone-calls, Meetings, Reviews, Notice Board, Activities and Training Programmes	Regular	Day-to-Day Operations, Career Development, Training Programmes & Health and Safety
Service Providers	No	Phone call, Meetings, Email, Surveys, Grievance Redressal mechanism and Supplier visits	Event-Based	Supply-Chain Management and for developing long term strategic and valuable business relationships.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website)	Frequency of engagement (Annually/Half yearly/Quarterly/ Others - please specify).	Purpose and scope of engagement including key topics and concerns raised during such engagement.
Government & regulatory authorities	No	Annual/ Quarterly reports, Monthly and as when regulatory filings.	Annually/Quarterly / Monthly and as and when required.	Corporate Governance and Regulatory compliances and Environmental compliances.

PRINCIPLE 5 : Businesses should respect and promote human rights

Essential Indicators

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

FY 2025-26				FY 2024-25		
Category	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workerscovered (D)	% (D/C)
Employees						
Permanent	11	11	100.00	25	25	100.00
Other than permanent	8	8	100.00	2	2	100.00
Total Employees	19	19	100.00	27	27	100.00
Workers						
Permanent	0	0	0	0	0	0
Other than permanent	0	0	0	0	0	0
Total Workers	0	0	0	0	0	0

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

FY 2025-26						FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
Category		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	9	0	0	9	100	25	0	0	25	100
Female	2	0	0	2	100	2	0	0	2	100
Other Than Permanent*										
Male	8	0	0	8	100	14	0	0	0	100
Female	0	0	0	0	0	0	0	0	0	-

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

*Excluding trainee employees and workers, to whom Minimum Wage Act is Not Applicable.

3. Details of remuneration/ salary/ wages

a. Median remuneration / wages (On a monthly basis)

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹)	Number	Median remuneration/ salary/ wages of respective category (₹)
Board of Directors (BOD)	1	44,05,814*	NIL	NA
Key Managerial Personnel	1	0**	1	2,33,525
Employees other than BOD and KMP	8	4,92,168	1	43,475
Workers	0	0	0	0

*The BOD includes only whole time Director and CEO. No sitting fees paid to Directors are considered here whose sitting fees details have been provided in the report of corporate governance forms part of this Annual Report.

**The KMP draws his salary from the Company's subsidiary. Hence, his median remuneration is not provided.

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

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

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

Yes,

The Company is firmly committed to upholding human rights throughout its operations. The company strive to ensure that no human rights concerns arise within the company. However, should any issue come to light, the Company has a well-defined process for addressing them. The human resource heads in each unit are empowered to investigate and resolve any human rights concerns promptly and effectively.

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

The Company ensures that the employees and workers do not face any human rights issues. All grievances are addressed as and when received by the respective Unit Heads/ Departmental Heads in coordination with personnel of the Human Resources Department. All the grievances are duly investigated and appropriate actions are taken to resolve the issue.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	0	0	0	0	0	0
Discrimination at workplace	0	0	0	0	0	0
Child Labour	0	0	0	0	0	0
Forced Labour/Involuntary Labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other Human rights related Issues	0	0	0	0	0	0

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

The Company aims to provide a safe working environment and prohibits any form of discrimination/ harassment or related retaliation against or by any employee and worker. The Company has policies which intend to prohibit such occurrences and ensure that there are no adverse consequences when an employee/ worker reports a complaint on discrimination or harassment.

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

Yes, where relevant, the Company includes human rights requirement within its contracts and agreements.

10. Assessments for the year:

Particulars	% of the Company's plants and offices that were assessed (by the Company or statutory authorities or third parties)
Sexual Harassment	100% The Company undertook internal assessment through its Health & Safety, HR and Internal Audit functions.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Other issues	

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

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	FY 2024-25
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	0	0

Parameter	FY 2025-26	FY 2024-25
From non-renewable sources		
Total electricity consumption (D)	0	0
Total fuel consumption (E)	0	0
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	0	0
Total energy consumed (A+B+C+D+E+F)	0	0
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (Energy in TJ/Turnover in Crores)	0	0
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0	0
Energy intensity in terms of physical output (energy in TJ/MT of Output Produced)	0	0
Energy intensity (optional) – the relevant metric may be selected by the entity	0	0

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 - Nil

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.

No, Not Applicable

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (In kiloliters) (i + ii + iii + iv + v)	0	0
Total volume of water consumption (In kiloliters) *	0	0
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (Water consumption in KL/Turnover in Crore)	0	0
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption in KL / Revenue from operations adjusted for PPP)	0	0
Water intensity in terms of physical output (Water consumption in KL / MT of Output Produced)	0	0
Water intensity (optional) – the relevant metric may be selected by the entity	0	0

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. Nil

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kiloliters)	0	0

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. Nil

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

No, Not Applicable

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

Not Applicable

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	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	NA	0	0
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	NA	0	0
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) (Emission of CO ₂ e in MT/Turnover in Crores)	NA	0	0
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)	NA	0	0

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 and Scope 2 emission intensity in terms of physical output (Emission of CO ₂ e in MT/ MT of Output Produced)	NA	0	0
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	NA	0	0

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, Not Applicable.

8. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.
No, Not Applicable

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0	0
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0	0
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) Fly ash waste	0	0
Total (A+B + C + D + E + F + G + H)	0	0
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (Waste generated in MT/Turnover in crore)	0	0
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0	0
Waste intensity in terms of physical output (Waste generated in MT/ MT of Output Produced)	0	0
Waste intensity (optional) – the relevant metric may be selected by the entity	0	0
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Land filling	0	0
(iii) Other disposal operations	0	0
a) Recycled	0	0
b) Re-use	0	0
Total	0	0

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. Nil

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.

Nil

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:

Sl. 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 there of and corrective action taken, if any.
No, the Company does not have any operations/offices in/around ecologically sensitive areas.			

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
NIL					

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

Sl. 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	Corrective action taken, if any
NIL				

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.**
The Company actively participates in industry associations to gain insights, build relationships, and advocate for positive change for businesses and society.
- 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.**
None
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
NIL		

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development**Essential Indicators**

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

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
NIL					

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

Sl. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
NIL						

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

The Company has a comprehensive grievance redressal policy in place for all stakeholders. This policy outlines clear channels for raising concerns, timeframes for responses, and escalation procedures.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	0	0
Directly from within India	0	0

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	FY 2024-25
Rural	0	0
Semi-Urban	0	0
Urban	0	0
Metropolitan	100.00	100.00

Note : Places are categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan.

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.

Not Applicable

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	Not Applicable
Safe and responsible usage	
Recycling and/or safe disposal	

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

FY 2025-26				FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	0	0	0	0
Advertising	0	0	0	0	0	0
Cyber security	0	0	0	0	0	0
Delivery of essential services	0	0	0	0	0	0
Restrictive Trade Practices	0	0	0	0	0	0
Unfair Trade Practices	0	0	0	0	0	0
Other (product related)	0	0	0	0	0	0

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

	Number	Reasons for Recall
Voluntary recalls	NIL	NIL
Forced recalls	NIL	NIL

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

No

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

Nil

7. Provide the following information relating to data breaches:

(a) Number of instances of data breaches

Nil

(b) Percentage of data breaches involving personally identifiable information of customers

Nil

(c) Impact, if any, of the data breaches

Nil

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

NA

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

NA

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

The company does not fall under Essential Services.

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

NA