IGI

INTERNATIONAL GEMOLOGICAL INSTITUTE LIMITED

TC - 6078

Responsible Jewellery Council
Certified Member
0000 1013

Registered Office:
702, The Capital, Bandra Kurla Complex,
Bandra (E), Mumbai 400 051
Tel: +91 22 4035 2550
Email: india@igi.org
CIN : L46591MH1999PLC118476

July 23, 2026

To,

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001
BSE Scrip Code: 544311

National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex
Bandra (East), Mumbai - 400 051
NSE Symbol: IGIL

Subject: Business Responsibility and Sustainability Report (BRSR) for the financial year ended March 31, 2026

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, please find enclosed the Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year ended March 31, 2026, which forms part of the Annual Report for FY 2025-26.

The document is also available on the website of the Company in Annual Report 2025-26 file at: https://investor.igi.org/annual-reports/.

This is for your information and records.

Thanking you,

Yours faithfully,
For International Gemological Institute Limited

NITIKA SUNNY NIRMAL
Digitally signed by NITIKA SUNNY NIRMAL
Date: 2026.07.23 18:27:32 +05'30'

Nitika Dalmia
Company Secretary and Compliance Officer

Encl: a/a

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the listed entity	L46591MH1999PLC118476
2.	Name of the listed entity	International Gemological Institute Limited
3.	Year of incorporation	1999
4.	Registered office address	702, 7th Floor, The Capital, Bandra Kurla Complex, Bandra (E), Mumbai, Maharashtra, India, 400051
5.	Corporate address	702, 7th Floor, The Capital, Bandra Kurla Complex, Bandra (E), Mumbai, Maharashtra, India, 400051
6.	Email	investor.relations@igi.org
7.	Telephone	+91 22 4035 2550
8.	Website	www.igi.org
9.	Financial year for which reporting is being done	2025–26 (1st January, 2025, to 31st March, 2026)*
10.	Name of the Stock Exchange(s) where shares are listed	• BSE Limited • National Stock Exchange of India Limited
11.	Paid-up capital	Rs. 864,319,392
12.	Name and contact details (telephone, Email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Eashwar Iyer, Chief Financial Officer Telephone: 022 4035 2550
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)	Standalone
14.	Name of assurance provider	TUV SUD SOUTH ASIA PVT. LTD
15.	Type of assurance obtained	Reasonable Assurance

*The Company has historically prepared its financial statements based on the calendar year (1st January to 31st December). During the current period, the Company has transitioned to a financial year ending 31st March. Accordingly, the current reporting period is a transitional period of fifteen months, commencing on 1st January, 2025 and ending on 31st March, 2026, to align future reporting periods with the revised financial year. Comparative figures, where presented, may not be directly comparable due to the extended reporting period.

Current Reporting Period: 15 months from 1st January, 2025, to 31st March, 2026.

Previous Reporting Period: CY 2024 (1st January, 2024 – 31st December, 2024).

Year Prior to Previous Reporting Period: CY 2023 (1st January, 2023 – 31st December, 2023).

II. Products/services

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

S. No.	Description of main activity	Description of business activity	Percentage of turnover of the entity
1.	Certification services	Grading and certification of diamonds, colored stones and jewelry	98.79%

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

S. No	Product/service	NIC Code	Percentage of total turnover
1.	Research & Consultancy in Gemology	74909	98.79%

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	-	22	22
International	-	-	-

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of states)	16
International (No. of countries)	0

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

3.46%

Note: The export turnover, representing 3.46% of the Company's total turnover, is primarily attributable to sales of stationery items, machinery, and export transactions carried out through the SEEPZ unit.

c. A brief on types of customers

We serve a diverse customer base that spans lab-grown diamond producers, natural diamond and colored stone wholesalers, and jewelry manufacturers and retailers. Over the years, we have built enduring relationships with leading brands and retail partners, including several renowned international jewelry houses and large retail chains.

IV. Employees

20. Details as at the end of the current year

a. Employees and workers (including differently abled)

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Employees					
1.	Permanent (D)	1,306	821	62.86	485	37.13
2.	Other than permanent (E)	39	15	38.4	24	61.53
3.	**Total employees (D + E)**	**1,345**	**836**	**62.15**	**509**	**37.84**
	Workers					
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	**Total workers (F + G)**	**0**	**0**	**0**	**0**	**0**

b. Differently abled employees and workers

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Differently abled employees					
1.	Permanent (D)	2	2	100	0	0
2.	Other than permanent (E)	0	0	0	0	0
3.	**Total differently abled workers (D + E)**	**2**	**2**	**100**	**0**	**0**
	Differently abled workers					
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	**Total differently abled workers (F + G)**	**0**	**0**	**0**	**0**	**0**

21. Participation/inclusion/representation of women

	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	7	1	14.29
Key Management Personnel	3	0	0

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	2025-26 (January 2025 to March 2026) (Current reporting year)			CY 2024 (January 2024 to December 2024 (Turnover rate in the previous reporting year)			CY 2023 (January 2023 to December 2023) (Turnover rate in the year prior to the previous reporting year)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	15%	19%	17%	12%	14%	13%	13%	16%	14%
Permanent workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

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 (A)	Indicate whether holding/ subsidiary/ associate/joint venture	Percentage 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	International Gemmological Institute Turkey Precious Stone Certification Services Joint Stock Company	Wholly owned subsidiary – Direct	100%	No
2	International Gemmological Institute BV	Wholly owned subsidiary – Direct	100%	No
3	IGI Netherlands B.V.	Wholly owned subsidiary – Direct	100%	No
4	International Gemological Institute, Inc.	Wholly owned subsidiary – Indirect	100%	No
5	International Gemmological Institutes (Israel) Ltd.	Wholly owned subsidiary – Indirect	100%	No
6	International Gemmological Identification (Thailand) Limited	Wholly owned subsidiary – Indirect	100%	No
7	International Gemological Institute FZCO	Wholly owned subsidiary – Indirect	100%	No
8	International Gemological Institute (HK) Limited	Wholly owned subsidiary - Indirect	100%	No
9	International Gemological Institute for Jewelry and Precious Stone (IGI)	Wholly owned subsidiary – Indirect	100%	No
10	IGI Diamonds & Gemstones Testing Laboratory L.L.C	Wholly owned subsidiary – Indirect	100%	No
11	IGI (Shanghai) Business Consulting Company Limited	Wholly owned subsidiary – Indirect	100%	No
12	IGI (Shanghai) Gemological Training Company Limited	Wholly owned subsidiary – Indirect	100%	No
13	AGL Holdco Inc.	Wholly owned subsidiary – Indirect	100%	No
14	IGI (Shanghai) Gemological Research and Testing Limited	Wholly owned subsidiary – Indirect	100%	No
15	IGI (Shenzhen) Jewelry Testing co., Ltd.	Wholly owned subsidiary – Indirect	100%	No
16	American Gemological Laboratories, LLC	Wholly owned subsidiary – Indirect	100%	No

Note:

- Sr No. 10 has become a subsidiary with effect from May 16th May, 2025.
- Sr. Nos. 13 & 16 have become subsidiaries with effect from 10th February, 2026.

VI. CSR Details

24.

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

(ii) Turnover (In Rs.): 15,976 million

(iii) Net Worth (In Rs): 25,908.35 million

VII. Transparency and Disclosures Compliances

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

Stakeholder Group from whom complaint was received	Grievance redressal mechanism in place (Yes/ No) (If yes, then provide web-link for grievance redress policy)	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)			CY 2024 (January 2024 to December 2024) (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 https://scores.sebi.gov.in/	0	0	NA	1920	3	The 3 pending complaints were resolved in January 2025.
Shareholders	Yes https://scores.sebi.gov.in/	15	0	NA	0	0	NA
Employees and workers	Yes https://investor.igi.org/wp-content/uploads/2024/08/15.-Vigil-Mechanism-Policy.pdf	0	0	NA	0	0	NA
Customers	Yes	0	0	NA	0	0	NA
Value chain partners	Yes	0	0	NA	0	0	N.A
Other (Please Specify)	Yes	0	0	NA	NA	NA	NA

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 issues 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	Regulatory Compliance	R	Non-compliance with industry regulations can lead to serious repercussions, including operational restrictions, reputational harm, limited market access, and interruptions to business continuity.	• Staying abreast of regulatory developments across domestic and international markets • Adopting systems to track compliance and support timely reporting • Regularly engaging with regulatory authorities • Training employees on applicable compliance obligations • Conducting periodic audits to assess and maintain compliance	**Negative:** Adverse implications may include penalties for non-compliance, elevated operating costs, greater expenditure on compliance-related activities, additional resources required for audits and reporting, and possible pressure on profitability and competitiveness.
2	Data Privacy	R	The Company faces significant cybersecurity and data privacy risks, as potential threats and system vulnerabilities could compromise the security, integrity, and availability of its data and information systems.	• Ensuring adherence to the privacy policy • Restricting data access in line with defined roles and responsibilities • Limiting data availability to authorised personnel based on their roles and responsibilities	**Negative:** Potential exposure of sensitive client information, confidential company data, and operational processes, which could lead to reputational damage, erosion of client trust, regulatory action, and substantial costs related to recovery and remediation.
3	Customer Satisfaction	O	Consistently delivering high-quality services while actively incorporating customer feedback is essential to sustaining customer satisfaction. By focusing on engagement, grievance redressal, and structured feedback mechanisms, we seek to strengthen customer trust and loyalty.	-	**Positive:** Supports the Company's ongoing growth trajectory and future progress, creating a strong foundation for long-term success and sustained revenue growth.
4	Business Ethics	R	Unethical practices can damage a company's reputation, weaken its legal standing, and erode stakeholder trust.	• Implementing a strong code of conduct • Conducting regular ethics training • Establishing clear reporting channels for unethical behaviour	**Negative:** Inadequate corporate governance can expose the Company to regulatory sanctions, legal risks, reputational harm, and diminished investor confidence. It may also lead to financial setbacks through loss of client trust, weaker revenues, and increased operating costs required to rectify governance gaps.
5	Employees	O	A capable, engaged, and well-supported workforce is essential for driving operational efficiency, encouraging innovation, and sustaining long-term business growth. Strengthening employees' knowledge, skills, and potential also helps reinforce asset integrity across the organisation.	-	**Positive:** Increased productivity, innovation, and operational efficiency.

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.

S. No	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.	Weblink of the policies, if available	Principle 1: 1. Code Of Conduct for Board Of Directors and Senior Management Personnel of International Gemological Institute Limited 2. Code Of Conduct for Regulating, Monitoring and Reporting of Trading by Insiders of International Gemological Institute Limited 3. Code Of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information of International Gemological Institute Limited 4. Policy for Familiarization Programmes for Independent Directors of International Gemological Institute Limited 5. Nomination and Remuneration Policy of International Gemological Institute Limited 6. Policy on Related Party Transactions of International Gemological Institute Limited 7. Code of Business Conduct And Ethics								

S. No	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
		Principle 2: 1. Supplier Code of Business Conduct and Ethics 2. Code Of Business Conduct And Ethics Principle 3: 1. Vigil Mechanism Policy/Whistleblower Policy of International Gemological Institute Limited 2. International Gemological Institute – Human Rights Report Principle 4: 1. Corporate Social Responsibility Policy of International Gemological Institute Limited 2. Vigil Mechanism Policy/Whistleblower Policy of International Gemological Institute Limited Principle 5: 1. Nomination And Remuneration Policy of International Gemological Institute Limited 2. Vigil Mechanism Policy/Whistleblower Policy of International Gemological Institute Limited 3. Nomination and Remuneration Policy of International Gemological Institute Limited 4. Code Of Business Conduct and Ethics Principle 6: 1. Code Of Business Conduct And Ethics Principle 7: 1. Code Of Business Conduct And Ethics Principle 8: 1. Corporate Social Responsibility Policy of International Gemological Institute Limited Principle 9: 1. Privacy Policy 2. Code of Business Conduct and Ethics								
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, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Responsible Jewelry Council		Responsible Jewelry Council		Responsible Jewelry Council		Responsible Jewelry Council	Responsible Jewelry Council	ISO 17025 Responsible Jewelry Council
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	NA	NA	NA	NA	NA	NA	NA	NA	NA
6	Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Governance, leadership and oversight									
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure): At IGI, trust is our most valuable asset. Every certificate we issue represents a promise of transparency, integrity and confidence to consumers, retailers and manufacturers across the global jewelry ecosystem. During 2025-26, we continued to strengthen our ESG framework while advancing our broader mission of promoting trust and transparency throughout the gemstone and jewelry value chain. We enhanced governance practices, reinforced information security and data privacy standards, invested in employee capability building and maintained a strong culture of ethics and accountability.									

	As expectations around responsible sourcing, supply chain transparency and sustainability continue to evolve, we recognise our responsibility as an independent certification leader to help shape higher standards across the industry. Through our certification expertise, stakeholder engagement and commitment to disclosure, we aim to contribute to a more transparent and responsible jewelry marketplace. A key milestone during the year was the development of IGI Island in Surat, designed with sustainability principles that support energy efficiency, responsible resource management and operational excellence. This initiative reflects our long-term commitment to reducing environmental impact while building future-ready infrastructure. Looking ahead, we remain focused on integrating ESG considerations into every aspect of our business strategy. By strengthening governance, investing in our people, embracing innovation and advancing transparency across the value chain, we will continue creating sustainable value for all stakeholders. Together, we are not only certifying diamonds, gemstones and Jewelry, we are strengthening trust in the industry itself.	
8	Details of the highest authority responsible for implementing and overseeing the Business Responsibility policy(ies).	Mr. Tehmasp Printer Managing Director and Chief Executive Officer
9	Does the entity have a specified Committee of the Board/ Director responsible for decision-making on sustainability related issues? (Yes / No). If yes, provide details.	No

10 **Details of Review of NGRBCs by the Company:**

Subject for review	**Indicate whether the 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 the above policies and follow-up action	Management									Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances																		

		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
11.	Has the entity carried out an independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.									
		No	No	No	No	No	No	No	No	No

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

Questions									
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
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	3	Training on various aspects of Jewelry Business, Training and Familiarisation on Internal Financial Controls, Strategy Discussion and training on Business Planning	100%
Key Managerial Personnel	7	Whistleblower Policy & Vigil Mechanism; POSH; Anti-Corruption Policy; Anti- Money Laundering Policy; Insider Trading; COBCE; Induction	100%
Employees other than BoDs and KMPs	8	Whistleblower Policy & Vigil Mechanism; POSH; Anti-Corruption Policy; Anti- Money Laundering Policy; Insider Trading; COBCE; Induction; On Job Training	66%
Workers	NA	NA	NA

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (In Rs.)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Nil				
Settlement	Nil				
Compounding Fees	Nil				

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

Note: Materiality threshold as specified in Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been applied for the purpose of this disclosure.

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
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.**

We have established a robust anti-corruption and anti-bribery framework under our Code of Business Conduct and Ethics. This framework strictly prohibits all forms of bribery, kickbacks, and facilitation payments across our operations. The framework ensures adherence to applicable global and local anti-corruption laws and mandates thorough due diligence on third parties. It also emphasises the maintenance of accurate financial records, disallowing any off-book transactions, and incorporates measures to ensure compliance with anti-money laundering regulations. The policy can be accessed through this link: https://www.igi.org/assets/pdf/Code-of-Conduct.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:**

	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)	CY 2024 (January 2024 to December 2024) (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:**

	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)	CY 2024 (January 2024 to December 2024) (Previous financial year)
Number of complaints received in relation to issues of conflict of interest of the Directors	0	0
Number of complaints received in relation to issues of conflict of interest of the KMPs	0	0

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.**

NA

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

	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)	CY 2024 (January 2024 to December 2024 (Previous financial year)
Number of days of accounts payables	NA	NA

9. **Openness of business**

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

Parameter	Metrics		15 months; 2025–26 (January 2025 to March 2026) (Current financial year)	CY 2024 (January 2024 to December 2024) (Previous financial year)
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	NA
Concentration of sales	a.	Sales to dealers/distributors as % of total sales	98.79%	97.64%
	b.	Number of dealers /distributors to whom sales are made	15,803	13,306
	c.	Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	46.46%	40.74%
Shares of RPT in	a.	Purchases (Purchases with related parties/ Total purchases)	16.86	6.10%
	b.	Sales (Sales to related parties/Total sales)	0.38%	0.42%
	c.	Loans and advances (Loans and advances given to related parties/Total loans & advances)	100%	100%
	d.	Investments (Investments in related parties/Total investments made)	100%	100%

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

Essential Indicators

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

	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)	CY 2024 (January 2024 to December 2024) (Previous financial year)	Details of improvements in environmental and social impacts
R&D	0	0	NA
Capex	0	0	NA

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

Yes.

Our Supplier Code of Conduct defines how we engage with partners who share our commitment to responsible business practices. It sets clear expectations for upholding human rights, ensuring fair labour conditions, using resources responsibly, and maintaining strong health and safety standards.

We require our suppliers to establish effective grievance redressal mechanisms for their workforce and to comply with all applicable insider trading regulations. Through this framework, we aim to build a transparent, accountable, and sustainable supply ecosystem that aligns with our values. The policy can be accessed at: https://www.igi.org/assets/pdf/Supplier-Code-of-Conduct.pdf

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

As we are primarily engaged in certification services, our operations involve minimal sourcing of inputs.

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.**

NA

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.**

NA

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	821	NA	0	705	85.87	NA	0	821	100%	0	0
Female	485	NA	0	467	96.29	485	100%	NA	0	0	0
Total	**1306**	**NA**	**0**	**1,172**	**89.74**	**485**	**37.14%**	**821**	**62.86%**	**0**	**0**
Other than permanent employees											
Male	15	0	NA	0	NA	0	NA	0	NA	0	NA
Female	24	0	NA	0	NA	0	NA	0	NA	0	NA
Total	**39**	**0**	**NA**	**0**	**NA**	**0**	**NA**	**0**	**NA**	**0**	**NA**

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

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

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

(Rs. in million)

	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)	CY 2024 (January 2024 to December 2024) (Previous financial year)
Cost incurred on well-being measures as a % of total revenue of the Company	0.85	0.09

2. **Details of retirement benefits, for current and previous year**

Benefits	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)			CY 2024 (January 2024 to December 2024) (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 authority (Y/N/NA)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with authority (Y/N/NA)
PF	97.10	0	Yes	97.28	NA	Yes
Gratuity	97.10	0	Yes	97.28	NA	No
ESI	38.29	0	Yes	27.20	NA	Yes
Others – please specify	NA	0	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. Our premises are designed to support accessibility for persons with disabilities through facilities such as elevators, wheelchairs, and ramps. These measures reflect our commitment to creating an inclusive and accessible environment for all.

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.**

We are committed to building an inclusive and supportive workplace through our Equal Opportunity Policy. We ensure employees with disabilities receive the support they need, including accessible infrastructure, additional leave, and opportunities for training and career development. We maintain a strict zero-tolerance stance on discrimination and uphold fair, equitable access to opportunities for every employee. The policy can be accessed at: https://www.igi.org/assets/pdf/IGI-Human-Rights-Policy-2025.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	100%	100%	NA	NA
Female	100%	95.45%	NA	NA
Total	100%	97.78%	NA	NA

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	NA
Other than permanent workers	NA
Permanent employees	Yes. Employees can raise grievances related to workplace issues, harassment, safety, or management concerns through a defined process. We follow a structured three-level approach to ensure timely and fair resolution. At the first level, the immediate manager addresses concerns within 3–5 days. If unresolved, the issue is escalated to the HR Head, who investigates and resolves it within 10 days. Where necessary, employees can further refer the matter to management for appeal. Cases involving sexual harassment may be escalated directly to the POSH Committee for appropriate action.
Other than permanent employees	

7. **Membership of employees and workers in association(s) or Unions recognised by the listed entity:**

Category	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)			CY 2024 (January 2024 to December 2024) (Previous financial year)		
	Total employees/ workers in the respective category (A)	No. of employees/ workers in the respective category who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in the respective category (C)	No. of employees/ workers in the respective category who are part of association(s) or Union (D)	% (D/C)
Total permanent employees	1,306	0	0	894	0	0
Male	821	0	0	516	0	0
Female	485	0	0	378	0	0
Total permanent workers	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

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

Category	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)					CY 2024 (January 2024 to December 2024) (Previous financial year)				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
					Employees					
Male	836	836	100%	836	100%	525	525	100%	525	100%
Female	509	509	100%	509	100%	394	394	100%	394	100%
Total	**1345**	**1345**	**100%**	**1345**	**100%**	**919**	**919**	**100%**	**919**	**100%**
					Workers					
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**

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

Category	15 months; 2025-26 (January 2025 to March 2026) (Current financial year)			CY 2024 (January 2024 to December 2024) (Previous financial year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
			Employees			
Male	836	656	78.47	525	458	87.24%
Female	509	433	85.07	394	336	85.28%
Total	**1345**	**1089**	**80.97**	**919**	**794**	**86.40%**
			Workers			
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**

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. We have established mechanisms to report and address employee concerns, especially those related to health, safety, and workplace incidents.

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 IGI, workplace safety is managed through a structured approach to identifying, evaluating and addressing potential risks. This includes periodic inspections, job-specific safety reviews, employee inputs and regular upkeep of equipment. For new activities or non-routine processes, we undertake detailed risk reviews, examine incidents where applicable, conduct emergency preparedness drills and involve external safety experts for independent assessments. These preventive and corrective actions help maintain a safe working environment while supporting continuous improvement in our safety practices and risk management processes.

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

NA

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

Yes. IGI remains committed to employee health and wellbeing through preventive healthcare and financial protection initiatives. During the year, sponsored eye check-up camps were conducted for employees to promote preventive care and early diagnosis. All eligible employees are covered under Group Personal Accident (GPA) and Group Term Life (GTL) insurance policies. Additionally, the Company provides a Medical Expense Reimbursement Policy covering eligible medical expenses for employees and their dependent parents, reinforcing its commitment to employee welfare and family wellbeing.

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

Safety incident/ number	Category	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)	CY 2024 (January 2024 to December 2024) (Previous financial year)
Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked)	Employees	0	0
	Workers	NA	NA
Total recordable work-related injuries	Employees	0	0
	Workers	NA	NA
No. of fatalities	Employees	0	0
	Workers	NA	NA
High-consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	NA	NA

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

IGI is committed to providing a safe, secure, and healthy workplace across all its offices, laboratories, and operational facilities. The Company has established a Health & Safety Emergency Action Plan that covers fire and explosion incidents, medical emergencies, natural disasters, security threats, and equipment-related incidents. An Emergency Response Team (ERT) has been constituted at each location with defined roles and responsibilities to ensure effective emergency preparedness and response.

To maintain workplace safety, IGI has deployed fire extinguishers, smoke detectors, alarm systems, emergency lighting, backup power systems, clearly marked evacuation routes, assembly points, and first-aid facilities. Regular safety awareness programmes, emergency evacuation drills, first-aid and CPR training, and role-based training for emergency response personnel are conducted to strengthen preparedness.

The Company follows structured incident reporting and investigation procedures, including root cause analysis and corrective and preventive actions (CAPA), to proactively address risks and prevent recurrence. Safety readiness is periodically reviewed through audits and annual assessments of the Emergency Action Plan. In addition, IGI promotes employee well-being through medical support, health initiatives, and awareness programme aimed at fostering a safe and healthy work environment.

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

	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)			CY 2024 (January 2024 to December 2024) (Previous financial year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working conditions	0	0	NA	0	0	NA
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	0
Working conditions	0

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.**

No safety incidents were recorded for the reporting period.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

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

We understand that meaningful stakeholder engagement is essential to building strong relationships, addressing concerns, and aligning our strategies with stakeholder expectations. It provides valuable insight into stakeholder perspectives, helping inform our decisions and actions.

We also remain committed to ongoing, accessible, and responsive engagement, guided by transparency, accountability, and trust, principles that also support our commitment to respecting and protecting human rights across our business.

Our approach to identifying key stakeholder groups includes mapping potential stakeholders and consulting representatives to understand their expectations, concerns, and priorities. We then rank stakeholders based on their level of influence and interest. We review this approach periodically to ensure it remains aligned with changes in our operations and the external environment.

Stakeholder Group	Whether identified as vulnerable and marginalised group (Yes/No)	Channels of communication (Email, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website, others)	Frequency of engagement (annually/half-yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Employees	No	• Global and local townhall sessions • Training sessions • Performance reviews • Regular meetings • Email communications	Regularly and need-based	• Ensuring employee skill development • Addressing grievances • Gathering feedback
Suppliers and contractors	No	• Supplier Code of Business Conduct and Ethics Contractual agreements • Email and phone communications	Need-based	• Sourcing quality supplies • Collecting feedback
Investors (excluding shareholders)	No	• Periodic review meetings • General meetings • E-mails • Company website • Newspaper publications • Media releases	Need-based	• Updates on the financial performance and business growth • Future strategic priorities • Key organisational changes • addressing investor queries and grievances
Shareholders	No	• Shareholder meetings • E-mails and phone communication • Media releases • Company website • Newspaper publications	Need-based	• Financial performance • Strategic initiatives • Board decisions • Addressing shareholder queries
Clients	No	• Email and phone communication • Regular conference calls and meetings • Marketing materials • Client satisfaction surveys	Need-based	• Building better relations • Addressing queries and concerns • Obtaining feedback • Implementing marketing initiatives for our services
Students	No	• Training courses • Career fairs • Surveys • Email and phone communication	Need-based	• Ensuring communication about our programmes • Conducting training • Carrying out surveys to gauge understanding
Governmental bodies and authorities	No	• Business licenses and permits • Reports • Compliance forms and audits • Meetings	Need-based	• Ensuring regulatory compliance
Non-Governmental Organisations (NGOs)	No	• Direct engagement • Email communication • Conferences • Social media	Need-based	• Enabling community impact through strategic partnerships

PRINCIPLE 5: Businesses should respect and promote human rights.

Essential Indicators

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

Category	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)			CY 2024 (January 2024 to December 2024) (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	1,306	1306	100	894	894	100
Other than permanent	39	39	100	25	25	100
Total employees	**1,345**	**1345**	**100**	919	919	100
Workers						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	NA	NA	NA	NA	NA	NA
Total workers	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**

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

Category	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)					CY 2024 (January 2024 to December 2024) (Previous financial year)				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	821	0	NA	821	100	516	69	13%	447	87
Female	485	0	NA	485	100	378	79	21%	299	79
Other than permanent										
Male	15	0	NA	15	100	9	0	0	9	100
Female	24	0	NA	24	100	16	0	0	16	100
Workers										
Permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

3. **Details of remuneration/salary/wages**

a. **Median remuneration/wages:**

	Male		Female	
	Number	Median remuneration/salary/ wages of the respective category (in Rs.)	Number	Median remuneration/salary/ wages of the respective category (in Rs.)
Board of Directors (BoDs)	6	2,900,000	1	3,500,000
Key Managerial Personnel (KMPs)	3	30,125,280	0	-
Employees other than BoDs and KMPs	821	557,710	485	588,786
Workers	NA	NA	NA	NA

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

	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)	CY 2024 (January 2024 to December 2024) (Previous financial year)
Gross wages paid to females as % of total wages	33.89%	43.68%

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. There is an individual focal point The Chairperson of the Employee Grievance Council oversees overall responsibility for human rights at IGI.

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

We have established a formal grievance redressal mechanism to address human rights concerns across all our employees. Individuals can report issues related to harassment, safety, or workplace conditions to their manager or the HR team.

The process follows a structured three-level escalation pathway, from Manager to HR Head and then to Management, to ensure appropriate resolution. Cases involving sexual harassment are handled by the POSH Committee.

Our mechanism ensures a fair investigation process, maintains confidentiality, and enables timely corrective action. The full policy can be accessed at:

https://investor.igi.org/wp content/uploads/2024/08/15.-Vigil-Mechanism-Policy.pdf

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

	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)			CY 2024 (January 2024 to December 2024) (Previous financial year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/involuntary Labour	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:**

	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)	CY 2024 (January 2024 to December 2024) (Previous financial year)
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	NA	NA
Complaints on POSH upheld	NA	NA

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

To uphold a transparent and ethical workplace, we have established a Whistleblower Policy that provides clear guidance for reporting concerns related to potential human rights violations or unethical conduct. We are committed to protecting the confidentiality and security of individuals who raise such concerns. Multiple reporting channels, including Human Resources, Legal, and Compliance, are available to ensure employees can report issues confidently and without fear of retaliation. The policy is available at: https://investor.igi.org/wp-content/uploads/2024/08/15.-Vigil-Mechanism-Policy.pdf

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

Yes. IGI integrates respect for human rights into its supplier relationships and business dealings. The Supplier Code of Conduct and Ethics defines clear expectations for partners to comply with applicable legal, ethical, labour, human rights, trade and environmental requirements. Adherence to this Code forms an essential part of IGI's supplier agreements and contractual arrangements.

10. **Assessments for the Year:**

	Percentage of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100
Forced/Involuntary Labour	100
Sexual Harassment	100
Discrimination at Workplace	100
Wages	100
Others – Please Specify	0

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

NA

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	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)	CY 2024 (January 2024 to December 2024) (Previous financial year)
From renewable sources (in Gigajoule)		
Total electricity consumption (A)	0	NA
Total fuel consumption (B)	0	NA
Energy consumption through other sources (C)	0	NA
Total energy consumed from renewable sources (A + B + C)	0	NA
From non-renewable sources (in Gigajoule)		
Total electricity consumption (D)	3,734.13	2,081.30
Total fuel consumption (E)	231.10	0
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D + E + F)	3,965.23	2,081.30
Total energy consumed (A + B + C + D + E + F)	3,965.23	2,081.30
Energy intensity per rupee of turnover (Total energy consumption/Revenue from operations in Rs. million)	0.25	0.27
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations in Rs. million adjusted for PPP in USD)	5.05	5.47
Energy intensity in terms of physical output	2.95	2.26
Energy 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) Ifyes, the name of the external agency.:

Yes.

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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.**

NA

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

Parameter	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)	CY 2024 (January 2024 to December 2024) (Previous financial year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	-
(ii) Groundwater	0	-
(iii) Third-party water	20,154.83*	10,504.17
(iv) Seawater/Desalinated water	-	
(v) Others	-	
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	20,154.83*	10,504.17
Total volume of water consumption (in kilolitres)	20,154.83*	10,504.17
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	1.26	1.37
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	25.66	27.63
Water intensity in terms of physical output	14.99	11.43
Water intensity (optional) – the entity may select the relevant metric	-	-

* As per CGWA guidelines, the estimated consumption is 45 litres per head per working day for offices.

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

Yes.

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

Parameter	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)	CY 2024 (January 2024 to December 2024) (Previous financial year)
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
No treatment	NA	NA
With treatment – please specify level of treatment	NA	NA
(ii) To Groundwater		
No treatment	NA	NA
With treatment – please specify level of treatment	NA	NA
(iii) To Seawater		
No treatment	NA	NA
With treatment – please specify level of treatment	NA	NA
(iv) Sent to third parties		
No treatment	NA	NA
With treatment – please specify level of treatment	NA	NA
(v) Others		
No treatment	NA	NA
With treatment – please specify level of treatment	NA	NA
Total water discharged (in kiloliters)	NA	NA

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

No

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

Parameter	Please specify unit	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)	CY 2024 (January 2024 to December 2024) (Previous financial year)
NOx	-	NA	NA
SOx	-	NA	NA
Particulate matter (PM)	-	NA	NA
Persistent organic pollutants (POP)	-	NA	NA
Volatile organic compounds (VOC)	-	NA	NA
Hazardous air pollutants (HAP)	-	NA	NA
Others – please specify	-	NA	NA

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

Yes.

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

Parameter	Unit	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)	CY 2024 (January 2024 to December 2024) (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)	Metric tonnes of CO_2 equivalent	15.29	Not Recorded
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tons of CO_2 equivalent	736.45	420.31
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	Metric tons of CO_2 equivalent/Revenue from operations in Rs. million	0.047	0.05
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)	Metric tons of CO_2 equivalent/Revenue from operations in Rs. million adjusted for PPP in USD	0.96	1.10
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tons of CO_2 equivalent/FTE	0.56	0.46
Total Scope 1 and Scope 2 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, the name of the external agency.

Yes.

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

The development of IGI Island in Surat is envisioned as a significant step in the Company's journey towards reducing greenhouse gas emissions and progressing towards its long-term net zero aspirations. Once operational, the project is expected to achieve net zero performance across energy, carbon, water, and waste parameters. The facility is being designed to meet its operational energy requirements entirely through renewable sources, including an estimated 70,000 kWh from on-site solar installations and approximately 1.60 million kWh from a captive off-site solar plant. Smart building and design interventions are expected to reduce energy demand by nearly 31%, with projected annual savings of around 1.68 million kWh through cooling load optimisation. To minimise embodied carbon, the project plans to incorporate low-impact materials such as fly ash and slag, which are expected to help avoid nearly 463 tonnes of CO_2 emissions. The remaining emissions are proposed to be offset through the plantation of over 88,000 trees.

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

	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)	CY 2024 (January 2024 to December 2024) (Previous financial year)
Total waste generated (in metric tonnes)		
Plastic waste **(A)**	Not Recorded	Not Recorded
E-waste **(B)**	Not Recorded	Not Recorded
Bio-medical waste **(C)**	NA	NA
Construction and demolition waste **(D)**	NA	NA
Battery waste **(E)**	Not Recorded	Not Recorded
Radioactive waste **(F)**	NA	NA
Other Hazardous waste. Please specify, if any. **(G)**	NA	NA
Other non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Not Recorded	Not Recorded
Total (A+ B + C + D + E + F + G + H)	NA	NA
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)		
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	NA	NA
Waste intensity in terms of physical output	NA	NA
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA
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	NA	NA
(ii) Re-used	NA	NA
(iii) Other recovery operations	NA	NA
Total	NA	NA
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
Category of waste		
(i) Incineration	NA	NA
(ii) Landfilling	NA	NA
(iii) Other disposal operations	NA	NA
Total	NA	NA

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.

We generate minimal waste due to the nature of our diamond and colored stone grading and certification operations. Our primary waste stream is paper from certificates, reports, and documentation, which we securely shred and dispose of responsibly.

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.
NA			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by an independent external agency (Yes/No)	Results communicated in the public domain (Yes/No)	Relevant weblink
NA					

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:

S. No.	Specify the law/regulation/ guidelines which were 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
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.**

5

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	Gem and Jewelry Export Promotion Council	National
2	All India Gems & Jewelry Domestic Council	National
3	Bharat Diamond Bourse	State
4	Responsible Jewelry Council	International (United Kingdom)
5	Rappaport	State

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

Name of Authority	Brief of the Case	Corrective Action Taken
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 the project	SIA notification no.	Date of notification	Whether conducted by an independent external agency (Yes/No)	Results communicated in the public domain (Yes/No)	Relevant weblink
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 the 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 financial year (in Rs.)
NA						

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

As a company engaged in screening, grading, and certifying diamonds and colored stones, we do not directly engage with communities. However, we remain firmly committed to ethical business practices, regulatory compliance, and contributing positively to the broader ecosystem in which we operate.

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

	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)	CY 2024 (January 2024 to December 2024) (Previous financial year)
Directly sourced from MSMEs/small producers	46.00%	Not Recorded
Directly from within India	73.00%	Not Recorded

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	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)	CY 2024 (January 2024 to December 2024) (Previous financial year)
Rural	0	0
Semi-urban	0	0
Urban	5.50%	5.54%
Metropolitan	94.50%	94.46%

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

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

The Company has established a structured process to handle customer complaints and feedback. All concerns are assessed promptly upon receipt, with suitable measures taken to ensure efficient and timely resolution in line with the nature of the issue.

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

	As a percentage of total turnover
Environmental and Social Parameters Relevant to the Product	NA
Safe and Responsible Usage	NA
Recycling and/or Safe Disposal	NA

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

	15 months; 2025–26 (January 2025 to March 2026) (Current financial year)		Remarks	CY 2024 (January 2024 to December 2024) (Previous financial year)		Remarks
	Received during the reporting year	Pending resolution at the end of the reporting year		Received during the reporting year	Pending resolution at the end of the reporting year	
Data privacy	Nil	NA	NA	Nil	NA	NA
Advertising	Nil	NA	NA	NA	NA	NA
Cyber-security	Nil	NA	NA	Nil	NA	NA
Delivery of essential services	NA	NA	NA	NA	NA	NA
Restrictive trade practices	NA	NA	NA	NA	NA	NA
Unfair trade practices	NA	NA	NA	NA	NA	NA
Other	NA	NA	NA	Nil	NA	NA

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

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

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

Yes, The Company has implemented a detailed Privacy Policy that guides its practices on data privacy and protection. It defines the processes for collecting, using, storing, and sharing personal information, in line with applicable data protection regulations. The policy also incorporates safeguards to protect sensitive data, restrict unauthorised access, and provide individuals with control over their personal information. The full policy can be accessed at: https://www.igi.org/privacy-policy/

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 the safety of products/services.

NA

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

NA

c. Impact, if any, of the data breaches

NA

Assurance statement on third-party verification of sustainability information

Unique identification no.: **3153250504**

TÜV SÜD South Asia Pvt Ltd. (hereinafter TÜV SÜD) has been engaged by **International Gemological Institute Limited, 702, 7th Floor, The Capital, Bandra Kurla Complex, Bandra (E), Mumbai, Maharashtra, India, 400051** (hereinafter "Company") for the period from 1 April 2025 to 31 March 2026.

The verification was carried out according to the steps and methods described below.

Scope of the verification

The third-party verification was conducted to obtain independent assurance about whether the Sustainability information is prepared in reference to BRSR standard/framework (hereinafter referred as "Reporting Criteria").

Reporting standard/framework

The disclosures have been prepared by **International Gemological Institute Limited,** in reference to:

BRSR Core – Framework for assurance and ESG disclosures for value chain as per SEBI (Securities and Exchange Board of India) Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July12, 2023.

The following sustainability indicators' reporting are included in the scope of the assurance engagement during the reporting period Financial Year 2025-2026 as listed below

Reasonable level of assurance of 'BRSR 9 Core Attributes'

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the BRSR reporting, and accordingly, we do not express a conclusion on this information.

It was not part of our engagement to review product- or service-related information, references to external information sources, expert opinions and future-related statements in the Report.

Responsibility of the Company

The legal representatives of the Company are responsible for the preparation of the BRSR report in accordance with the Reporting Criteria. This responsibility includes in particular the selection and use of appropriate methods for measurement, calculation, collection and compilation of information and the making of appropriate assumptions or, where appropriate, the making of appropriate estimates. Furthermore, the legal representatives are responsible for necessary internal controls to enable the preparation of a BRSR report that is free of material - intentional or unintentional - erroneous information.

Verification methodology and procedures performed

The verification engagement has been planned and performed in accordance with the verification methodology developed by the TÜV SÜD Group which is based on ISAE 3000 assurance engagement standard and ISO 17029.

Level of Assurance

Reasonable Level of assurance for the 9 core attributes of BRSR (Ref: Annexure I of SEBI circular)

The verification was based on a systematic and evidence-based assurance process limited as stated above. The selection of assurance procedures is subject to the auditor's own judgment.

- Inquiries of personnel who are responsible for the stakeholder engagement und materiality analysis to understand the reporting boundaries
- Evaluation of the design and implementation of the systems and processes for compiling, analysing, and aggregating sustainability information as well as for internal controls

- Inquiries of company's representatives responsible for collecting, preparing and consolidating sustainability information and performing internal controls
- Analytical procedures and inspection of sustainability information as reported at group level by all locations
- Assessment of local data collection and management procedures and control mechanisms through a sample survey (offsite) at selected multiple sites as mentioned below:

Sl. No.	Company Name	Site Address
1	International Gemological Institute Limited	702, 7th Floor, The Capital, Bandra Kurla Complex, Bandra (E), Mumbai, Maharashtra, India, 400051
2		Offsite review -Consolidated review of regional offices

Conclusion

Reasonable level of Assurance- BRSR 9 Core Attributes

On the basis of the assessment procedures carried out & evidence we have collected during 15 April 2026 to 15 May 2026, the identified sustainability indicators of 9 Core Attributes (Listed in Annexure I of this statement) of BRSR for FY 2025-2026 are prepared in all material respect in accordance with the reporting requirements outlined in BRSR Core.

Limitations

The assurance process was subject to the following limitations:

- The subject matter information covered by the engagement are described in the "scope of the engagement". Assurance of further information included in the BRSR reporting was not performed. Accordingly, TÜV SÜD do not express a conclusion on this information.
- The assurance scope excluded forward-looking statements, product- or service-related information, external information sources and expert opinions.

Use of this Statement

The Company must reproduce the TÜV SÜD statement and possible attachments like Assurance report in full and without omissions, changes, or additions.

This statement is by the scope of the engagement solely intended to inform the Company as to the results of the mandated assessment. TÜV SÜD has not considered the interest of any other party in the selected sustainability information, this assurance report or the conclusions TÜV SÜD has reached. Therefore, nothing in the engagement or this statement provides third parties with any rights or claims whatsoever.

Independence and competence of the verifier

TÜV SÜD South Asia Pvt Ltd. is an independent certification and testing organization and member of the international TÜV SÜD Group, with accreditations also in the areas of social responsibility and environmental protection. The assurance team was assembled based on the knowledge, experience and qualification of the auditors. TÜV SÜD South Asia Pvt Ltd. hereby declares that there is no conflict of interest with the Company.

Kolkata, 13 July 2026

Mr Prosenjit Mitra
General Manager- Verification, Validation and Audit
Management System Assurance

Ms Brototi Das
Verification Team Leader, TÜV SÜD
Management System Assurance

Annexure I

S.No.	Attribute	Parameter	Cross reference to BRSR (P-Principles/ E- Essential Indicator)
1.	Green-house gas (GHG) footprint Greenhouse gas emissions may be measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard*	Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) Total Scope 2 emissions (Break-up of the GHG (CO2e) into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) GHG Emission Intensity (Scope 1 +2)	P6-E7
2.	Water footprint	Total water consumption Water consumption intensity Water Discharge by destination and levels of Treatment	P6-E3 P6-E4
3.	Energy footprint	Total energy consumed % of energy consumed from renewable sources Energy intensity	P6-E1
4.	Embracing circularity - details related to waste management by the entity	Plastic waste (A) E-waste (B) Bio-medical waste (C) Construction and demolition waste (D) Battery waste (E) Other Hazardous waste. Please specify, if any. (G) Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) Total waste generated ((A+B + C + D + E + F + G + H) Waste intensity Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations For each category of waste generated, total waste disposed by nature of disposal method	P6-E9
5.	Enhancing Employee Wellbeing and Safety	Spending on measures towards well being of employees and workers – cost incurred as a % of total revenue of the company Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	P3-E1 P3-E11
6.	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid	P5-E3 P5-E7

		Complaints on POSH	
7.	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or nonpermanent /on contract) as % of total wage cost	P8-E4 P8-E5
8.	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events Number of days of accounts payable	P9-E7 P1-E8
9.	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & in-vestments with related parties	P1-E9

Financial statements