WEST COAST PAPER MILLS LTD.,
Registered & Works Office : Post Box No. 5, Bangur Nagar, Dandeli-581 325
Dist Uttar Kannada (Karnataka) - India
CORPORATE IDENTITY NO : L02101KA1955PLC001936 website : www.westcoastpaper.com
Ph : (08284) 231391 - 395 (5 lines) Fax : 08284-231225 (Admn. Office) 230443 (Works Office)
GSTN 29AAACT4179N1ZO

ZZT:AGM:351:SHARE:07
July 21, 2026

To:

BSE Limited
Corporate Services
Floor 25, P.J.Towers,
Dalal Street
MUMBAI – 400 001
SCRIP CODE: BSE-500444

To:

National Stock Exchange of India Limited
Listing Department
Exchange Plaza
Bandra-Kurla Complex,
Bandra [East]
MUMBAI-400 051

SCRIP CODE: NSE-WSTCSTPAPR

Dear Sirs,

Sub : Business Responsibility and Sustainability Report – 2025-26

We enclose herewith Business Responsibility and Sustainability Report – 2025-26.

Please take the same on record.

Thanking you,

Yours faithfully,

For WEST COAST PAPER MILLS LTD.

Brajmohan Prasad Digitally signed by Brajmohan Prasad
Date: 2026.07.21 18:38:41 +05'30'

BRAJMOHAN PRASAD
COMPANY SECRETARY
M.NO.F7492

Encl: a.a.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of listed entity

Sl. No	Required Information	
1	Corporate Identity Number (CIN) of the Listed Entity	L02101KA1955PLC001936
2	Name of the Listed Entity	West Coast Paper Mills Limited
3	Year of incorporation	1955
4	Registered office address	PB No. 5, Bangur Nagar, Dandeli – 581325 District – Uttara Kannada, Karnataka
5	Corporate address	31, Jawaharlal Nehru Road, Kolkata 700016, West Bengal, India
6	E-mail	co.sec@westcoastpaper.com
7	Telephone	08284-231391-395
8	Website	www.westcoastpaper.com
9	Financial year for which reporting is being done	2025-26
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited ('NSE'), BSE Limited ('BSE')
11	Paid-up Capital	₹ 1321 Lakhs
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Rajendra Jain Executive Director 08284 231391 edoffice@westcoastpaper.com Din: 07250797
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).	All the disclosures in this report is on standalone basis.
14	Name of assurance Provider	Not Applicable
15	Type of assurance obtained	Not Applicable

II. Products/services

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacture of Pulp, Paper and Paper Board	Integrated paper manufacturing	89%
2	Manufacture of Optic Fibre Cable and Optic Fibre	Manufacture of Optic Fibre Cable and Optic Fibre	11%

17. Products/Services sold by the Company (accounting for 90% of the turnover)

Sl. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Writing & Printing Paper, Cup Stock Paper Board, Pulp, etc.	17011,17016,17093	89%
2	Optic Fibre Cable and Optic Fibre	27310	11%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	3	8	11
International	-	-	-

19. Markets served by the Company

a. Number of locations

Locations	Number
National (No. of States)	23
International (No. of Countries)	12

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

FY 2025-26	1%

c. Types of customers

The Company sells its products in both B2B and B2C markets through a national and international network of distributors. Under the WESCO brand, the Company offers premium printing papers tailored for high-end applications. Additionally, several banks use our customized, watermarked security paper to print cheque leaves. The Company's optical fibre cables are sold in B2B segments and are used for various applications in Telecommunications and other than Telecommunications which includes infrastructure development, data centres, utilities, defence sector, government institutions, etc.

IV. Employees

20. Details as at the end of Financial Year, i.e. March 31, 2026:

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)	942	922	98%	20	2%
2.	Other than Permanent (E)	79	66	84%	13	16%
3.	Total employees (D+E)	1021	988	97%	33	3%
WORKERS						
4.	Permanent (F)	1486	1485	100%	1	0%
5.	Other than Permanent (G)	2383	2156	90%	227	10%
6.	Total workers (F+G)	3869	3641	94%	228	6%

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)	-	-	-	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total differently abled employees (D+E)	-	-	-	-	-

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	7	7	100%	-	-
5.	Other than Permanent (G)	0	0	0%	-	-
6.	Total differently abled workers (F+G)	7	7	100%	-	-

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors (Including KMP)	10	2	20%
Key Management Personnel	5	-	-

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	8.69%	0.63%	9.31%	7.87%	0.63%	8.50%	5.90%	0.56%	6.46%
Permanent Workers	3.36%	-	3.36%	4.77%	-	4.77%	4.67%	-	4.67%

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

23. Name 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 the Company	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the Company (Yes/No)
1	Andhra Paper Limited (APL).	Subsidiary	72.45	No
2	West Coast Opticable Limited (WCOL).	Subsidiary	100	No
3	Wesco Defence Systems Ltd.	Subsidiary	100	No
4	Uniply Décor Ltd.	Subsidiary	100	No
5	Speciality Coatings and Laminations Ltd.	Associate	37.33	No

VI. CSR Details

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

All the requirement of Schedule VII of the Companies Act, 2013 has been complied with and are disclosed on the Company's website at https://www.westcoastpaper.com/csr/

(ii) Turnover (₹ in Lakhs) : 2,49,113/-

(iii) Net worth (₹ in Lakhs) : 2,82,428/-

VII. Transparency and Disclosure Compliances

25. Complaints/Grievances on any of the principles (Principle 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 weblink for grievance redressal policy	FY 2025-26			FY 2024-25		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes. Refer Point 1.	-	-	-	-	-	-
Investors (other than shareholders)	Yes. Refer Point 2.	-	-		-	-	-
Shareholders		02	-	-	06	-	-
Employees and workers	Yes. Refer Point 3.	-	-	-	-	-	-
Customers	Yes. Refer Point 4.	41	-	-	63	-	-
Value Chain Partners	Yes. Refer Point 5.	-	-	-	-	-	
Other (please specify)	-	-	-	-	-	-	-

1. **Communities**

   Addressed through the CSR Policy of the Company [https://www.westcoastpaper.com/csr/]

2. **Shareholders**

   Share Department of the Company and RTA handles Grievances as per SEBI (LODR) Regulation 2015

3. **Employees and workers**

4. **Customers**

   Covered in contracts and agreements entered with the dealers and customers of the Company. Feedback and complaints received by marketing and quality control, are resolved.

5. **Value Chain Partners**

   Addressed under the Ethics Policy of the Company

   [https://www.westcoastpaper.com/wp-content/uploads/2021/03/Code-of-conduct.pdf]

   [https://www.westcoastpaper.com/wp-content/uploads/2024/02/Whistle-Blower-Policy-1.pdf]

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.

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.	Product Quality.	Risk and Opportunity	**Risk:** Our customers expect us to maintain and continuously improve the quality of our products. Any lapse in product quality would negatively impact our brand value and market share. **Opportunity:** Upholding and improving our product quality will enable us to expand our market share and retain our existing customer base. Furthermore, the increasing use of paper products in the food industry presents a significant emerging opportunity.	Continuous monitoring and improvement of product quality are required to ensure our products maintain a consistent standard and meet customer expectations.	**Positive:** Maintaining product quality ensures that we remain competitive in our industry
2	Raw Material: Wood Availability	Risk	**Risk:** Wood is the primary raw material used in pulp manufacturing. However, securing a sustained supply of high-quality wood remains a critical challenge.	The Company has a well-defined agro forestry and farm forestry promotion program developed by the plantation team. To ensure the availability of high-quality wood, the team introduces site-specific clones tailored to prevailing soil and climatic conditions. Furthermore, the company actively motivates farmers to cultivate pulpwood plantations by establishing demonstration plots across various regions. Partner nurseries have been developed to provide beneficiaries with timely access to quality planting materials. Diversifying raw materials by evaluating and integrating new wood species into the pulping process. Expanding geographic sourcing through inter-state procurement and promoting farm forestry in neighbouring states. Supplementing fibre supply through the import of wood chips to optimize resource mix.	**Negative:** Shortage of wood may lead to high cost of sourcing of wood

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)
3	Energy Management	Risk and Opportunity	**Risk:** With increasing scarcity of natural resources and increasing cost, efficient management of energy becomes critical for uninterrupted business operations. **Opportunity:** Improving production process for better management of energy would not only enable us to improve operating margin but also it would enable us to reduce carbon footprint.	Our company continuously optimizes production processes and adopts energy-efficient equipment to minimize environmental impact. These ongoing improvements successfully saved 78,148 GJ of energy during the 2025–26 financial year.	**Negative:** Increases the cost of production and may not meet target set by BEE requirement.
4	Human Rights Practices	Risk and Opportunity	**Risk:** Absence of a comprehensive Human Rights governance structure encompassing parameters such as working conditions, child/ forced labour, fair remuneration, gender diversity, prevention of sexual harassment, freedom of association and collective bargaining will adversely impact the Company's smooth working & people development. **Opportunity:** This will help the Company to create better working environment, with involvement and ownership of people working in Company.	The Company has in place policy on Prevention of Sexual Harassment in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013. All employees (permanent, contractual, temporary and trainees) are covered under this policy. Further we also have policy on Freedom of association and collective bargaining, Forced and Compulsory Labour, Prohibiting Child Labour, Discrimination in Employment & Occupation and Equal Opportunity. During the financial year 2025-26 no complaints regarding child labour, forced labour, involuntary labour, sexual harassment were received by the Company. The Company has Joint Negotiating committee represented by workmen to deal with employees related issues and Long-Term Wage Settlement is signed periodically.	**Positive:** An optimized work environment enhances operational efficiency, resulting in cost-effective and high-quality product manufacturing.

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)
5	Environment Management	Risk	**Risk:** As Water is a critical operational input, we have to strictly monitor our processes to ensure full compliance with all regulatory standards for air emissions, water consumption, and effluent discharge.	Water remains a material focus area for our manufacturing operations. Through continuous process optimizations, the company achieved a 6.50% reduction in specific water consumption during FY 2025–26 compared to FY 2024–25. Grounded in the 3R (Reduce, Reuse, Recycle) principle, we are actively expanding the utilization of recycled water across our operations. To ensure absolute statutory compliance, the company has deployed advanced technology, upgraded equipment, and established Continuous Emission Monitoring Systems (CEMS) and online effluent monitoring systems to track air emissions and water parameters in real time.	**Negative:** Non-Compliance of norms may lead to closure of plant.
6	Coal - Availability	Risk and Opportunity	**Risk:** Availability of local coal is limited. Cost of sourcing imported coal is high. **Opportunity:** To look for opportunity to reduce energy (Steam & Power) consumption to reduce cost. Also look for non-fossil fuel energy sources.	Through regular technical energy audits, the company actively modernizes its operations by replacing inefficient legacy assets with energy-efficient equipment & technology to reduce our total carbon footprint.	**Negative:** Increase in energy cost due to use of high cost imported coal.

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.

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 the Company's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Weblink of the policies, if available	https://www.westcoastpaper.com/policies/								

2.	Whether the Company has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3.	Do the enlisted policies extend to the Company's value chain partners? (Yes/No)	N	N	N	N	N	N	N	N	N
4.	Name of the national and international codes/certifications/ labels/ standards adopted by the Company and mapped to each principle.	The Company has well defined Environment, Health and Safety (EHS) and Quality Management Systems in place and are aligned with International Standards like: . **ISO 9001–** For quality management system for design, development, manufacture and marketing of paper and paperboard. **ISO 14001–** For designing and implementing a comprehensive Environment Management System (EMS) in line with the global standards. **FSC® - Forest Stewardship Council Certification -** Chain of Custody which indicates that the Company is using wood from responsible forests and well-managed plantations and ensures that only legally harvested wood is used for manufacture of paper/paperboard. **ISO 45001-** Occupational Health & Safety Management System in line with the global standards, in design, development, manufacture and marketing of paper & paper boards. https://www.westcoastpaper.com/our-certifications/								
5.	Specific commitments, goals and targets set by the Company with defined timelines, if any.	The Company has identified material ESG issues which will help in setting targets and measures. We have set a target of planting 3 Crore trees during FY 26-27 which will cover around 14000 hectares of land for plantation of Subabul, Casuarina and Eucalyptus to meet the projected hardwood demand.								
6.	Performance of the Company against the specific commitments, goals and targets along with reasons, in case the same are not met.	Through a continuous focus on process improvement, the Company was able to reduce its energy and water consumption during the year. Various committees, led by the Management and the Board of Directors, periodically review the performance of each principle. Achieved Environment: 1. The Company has planted 200.30 lakhs Nos of seedling and saplings during 2025-26 against the target set for 200 lakhs covering an area of around 9614 hectares of Subabul, Casuarina and Eucalyptus plantations, thereby enhancing wood resource availability. 2. Water consumption reduced from 46 KL per ton in 2024-25 to 43 KL per ton of paper in 2025-26 i.e., by around 6.50% 3. Steam consumption per ton of product has reduced from 9.02 MT pt in 2024-25 to 8.82 MT pt in 2025-26 i.e., by around 2.20%. 4. The Company has put in place a waste management system focused on maximizing the recycling and recovery of waste input materials. Within our operations, the Chemical Recovery Complex successfully reclaims and recycles approximately 97% of the chemicals utilized in the pulp cooking process. Furthermore, around 28% of the process water is recycled and reused. For solid waste management, fly ash is systematically diverted for eco-brick manufacturing, while ETP sludge is co-processed for use in manufacturing cardboards and egg trays.								

		Social: The Company maintains an elevated focus on occupational health, safety, training, and behavioural aspects, aiming to foster a safe work environment through the active engagement of personnel across all organizational levels. The effective implementation of these institutional programs has resulted in a measurable reduction in injuries among permanent workers and led to zero fatalities during FY 2024–25 and FY 2025–26. Simultaneously, the organization continues to proactively engage with local communities, extending critical socio-economic support to marginalized and vulnerable groups through targeted Corporate Social Responsibility (CSR) programs.

Governance, leadership and oversight

7.	**Statement by Director, responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements** The Company is committed to green production, resource conservation and responsible waste management. The Company has adopted 'minimum impact-best process' technology that involves green production, resource conservation, responsible waste management and a reduced pollution load, as its core dimensions. During the year the Company managed to save 78,148 GJ of energy as a result of various energy saving initiatives. The Company is continuously focussing in reducing its Carbon Footprint. The Company follows 3R principle (Recycle, Reuse and Reduce) and more focus is being given at controlling at source instead of end of pipe treatment. There is significant awareness in zero accident & Environment Management culture and it is being brought in DNA of employee. This is helping the Company to produce quality product in cost efficient manner.	
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	The Board of Directors is the highest authority responsible for implementation and oversight of the Business Responsibility Policy(ies)
9.	Does the Company have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	The Executive Director is responsible for decision making on sustainability related issues and implementation of Business Responsibility Policy (ies). He updates the Board of Directors and takes guidance from them time to time.
10.	Details of review of NGRBCs by the Company:	

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

11.	Has the entity carried out independent assessment of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
		The Company has a robust functional review mechanism complemented with a strong independent internal audit process that covers the working of all key policies. The audits are also conducted by various external independent firms during the year. In addition to above, relevant third-party assessments are conducted across the business units periodically.								

12.	If answer to question (1) above is 'No' i.e. not all Principles are covered by a Policy, reasons to be stated:		
	a.	The entity does not consider the principles material to its business (Yes/No)	Not Applicable
	b.	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	
	c.	The entity does not have the financial or/human and technical resources available for the task (Yes/No)	
	d.	It is planned to be done in the next financial year (Yes/No)	
	e.	Any other reason (please specify)	

Section C: PRINCPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors Key Managerial Personnel	2	The Directors of the Company are given extensive information through periodical updates and detailed presentations, which includes awareness trainings on topics like SEBI & MCA amendments and latest circulars. Audit process, and on new development initiatives.	100%
Employees other than Board of Directors and KMPs Workers	894	Employees undergo regular training programmes in the areas of skill upgradation, process orientation, soft skill development and safety. Workers regularly receive comprehensive training programs to ensure operational excellence and personal safety. The curriculum covers behavioural development, on-the-job technical skills, and specific process workflows. Additionally, periodic training sessions are conducted on fire fighting, first aid, CPR, emergency response, health and hygiene protocols.	100%

2. Details of fines /penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by Directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year:

Monetary

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

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				

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	NIL

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

Yes, the Company has adopted the Code of Conduct and Whistle Blower Policy, to ensure ethics, transparency and accountability in all aspects of the business. All Directors and Senior Management Personnel affirm Compliance with Code on an annual basis. [www.westcoastpaper.com/policies/#cod]

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	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 conflict of interest.**

Not Applicable

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	24	21

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	55%	60%
	b) Number of trading houses where purchases are made from	750	676
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	68%	63%
Concentration of Sales	a) Sales to dealers / distributors as % of total sales	90%	90%
	b) Number of dealers / distributors to whom sales are made	125	118
	c) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	43%	39%
Share of RPTs in	a) Purchases (Purchases with related parties /Total Purchases)	0.00%	0.34%
	b) Sales (Sales to related parties / Total Sales)	0.78%	0.06%
	c) Loans & advances (Loans & advances given to related parties/ Total loans & advances)	98%	72%
	d) Investments (Investments in related parties /Total Investments made)	52%	57%

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1375	• Farm Forestry best Practice • Agriculture productivity • Plantation management • Health & Safety	100% of Farmers
894	Duties and responsibility, labour laws and statutory compliance, Health, Safety & Hygiene.	100% Contract workers 90% Contractors
01	Product description, Human rights, labour practices, sustainability	68% of Dealers.

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

Yes, there is a process in place for conflict management governed by the "Code of Conduct" for the Board of Directors.

Weblink for the same: https://www.westcoastpaper.com/policies/#cod

Principle 2: Business 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 products and processes to total R&D and capex investments made by the entity, respectively.

Segment	FY 2025-26	FY 2024-25
R&D	100%	100%
Capex	29%	26%

Details of improvements in environmental and social impacts

The given below environmental improvement projects undertaken during FY 2025-26 in Dandeli unit.

Description	
➢ PM1 New Disc Filter for fiber and water saving. ➢ Vacuum Pumps for PM2 for energy saving. ➢ New Talcum Handling Plant ➢ MIGI Rapping System for ENMAS Recovery Boiler. ➢ System Upgrade for BHEL Recovery Boiler to reduce emission load. ➢ Plate Filter Press for Recaustisizing Section in Chemical Recovery to reduce solid waste and non-processing elements. ➢ Coal Shed at Coal Yard. ➢ Paper Machine Effluent Treatment in Surge Tank to Improve Effluent Quality & Reduce BOD Level. ➢ Recovery process condensate reuse in fiber line in place of hot water.	
Total Project	₹ 2501 lakhs

- Well defined Farm Forestry Program helps farmers grow high yield trees and revenue. This program covers and provides a means of economic survival for around 1500 rural farmers and their communities. As of the end of FY 2025-26, nearly 200 lakhs seedlings and saplings have been planted. The program provided small farmers with means of survival and improved the socio-economic status of the farming communities and thereby help increase green cover.
- 18550 no. of trees planting in factory and colony area in Dandeli.

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

The Company sources pulp wood through Private parties & Farm forestry model and Government of Karnataka. Pulp wood is certified by FSC certification which ensures that paper manufacture from wood is managed socially and environmentally in a responsible way.

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

The Company has complied with FSC Controlled wood standard and 100% wood sourcing from sustainable vendors and partly from Govt. of Karnataka Forest Department.

Refer: FSC Certificate – https://www.westcoastpaper.com/wp-content/uploads/2021/08/COC_CRT_WestCoastPaper_080421.pdf

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

(a) **Plastics (including packaging):** The Company has registered with the Central Pollution Control Board for extended producer responsibility (EPR). Company has engaged with duly approved agency for equivalent recycling of plastic from open market in responsible manner to meet the EPR obligation.

(b) **E-waste:** The Company sends its E-waste to authorized dismantlers, recyclers, and re-processors for proper disposal as per requirement of State Pollution Control Board.

(c) **Hazardous waste:** The Company disposes of hazardous waste to approved external agency for beneficial usage, recycling, or disposal in accordance with the State Pollution Control Board requirement.

(d) **Other waste:** The Company complies with the State Pollution Control Board's requirement for non-hazardous waste disposal and it is sent to authorized external agency for beneficial usage, recycling, or disposal.

Chipper dust is reused internally in boilers as a fuel to replace Fossil Fuel. The ETP sludge used to manufacture hard boards/egg tray. The fly ash is sent for brick manufacturing. Paper waste that is generated during the manufacturing and finishing stages is also reused within the Company's pulping process. CO2 generated in Limekiln is used for producing PCC which is used as input for paper manufacturing.

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

Yes, the Company has tied up with a plastic waste management Company as per the EPR submitted to Pollution control Board for FY 2025-26. The Company's waste collection plan aligns with the EPR action plan in accordance with Central Pollution Control Board (CPCB), demonstrating its adherence to EPR in its business operations. The progress is in line with the EPR plan.

Leadership Indicators -

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link
Not Applicable					

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

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

The Company has put in place guidelines and standards protocols, which are benchmarked against international best practices, with defined Standard Operating Procedures for identifying and mitigating social and environmental risks.

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

Indicate input material	Recycled or re-used input material to total material	
	FY2025-26	FY2024-25
Paper	2.60%	2.50%

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

	FY2025-26			FY2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	EPR is mandated for 2025-26.					
E-waste	We ensure the safe and responsible disposal of both hazardous and non-hazardous waste material, in compliance with the State Pollution Control Board requirements.					
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable	

Principle 3: Business should respect and promote the wellbeing of all employees, including those in their value chains.

Essential indicators:

1. a. **Details of measures for the wellbeing 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	922	329	36%	746	81%	-	-	-	-	-	-
Female	20	15	75%	6	30%	20	100%	-	-	-	-
Total	942	344	37%	752	80%	20	2%	-	-	-	-
Other than Permanent employees											
Male	66	22	33%	-	-	-	-	-	-	-	-
Female	13	-	-	-	-	-	-	-	-	-	-
Total	79	22	28%	-	-	-	-	-	-	-	-

b. **Details of measures for the wellbeing of workers:**

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	1485	15	1%	1470	99%	-	-	-	-	-	-
Female	1	-	-	1	100%	1	100%	-	-	-	-
Total	1486	15	1%	1471	99%	1	0.07%	-	-	-	-
Other than Permanent workers											
Male	2156	217	10%	-	-	-	-	-	-	-	-
Female	227	25	11%	-	-	-	-	-	-	-	-
Total	2383	242	10%	-	-	-	-	-	-	-	-

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	0.67%	0.65%

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
Note	ESI coverage is done for Employees and workers as required under state regulations.					

3. **Accessibility of workplaces**

Are the premises / offices of the Company 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 Company in this regard.

The Company's offices and establishments are accessible to differently abled employees, with infrastructure continuously upgraded to eliminate accessibility barriers.

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

The Company is committed to ensuring that existing employees and workers are treated fairly in an environment which is free from any form of discrimination.

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	-	-	-	-
Female	100%	100%	100%	100%
Total	**100%**	**100%**	**100%**	**100%**

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 Other than permanent workers Permanent employees Other than permanent employees		Yes, the Company's grievance redressal procedure is accessible to all employees and workmen. Employees/Workers are encouraged to first discuss any grievance with their immediate reporting authority to attempt an informal resolution before invoking the formal redressal mechanism. The Company utilizes a Joint Negotiation Committee (JNC) framework, where the representative character of the union is determined through a secret ballot process by the employees/workers. The JNC is responsible for collating employee grievances concerning working conditions, safety, and operational environment, and subsequently discussing them with the Management for resolution or further action. The mechanism to receive and redress grievances are POSH internal Committee for the FY 2025-26. https://www.westcoastpaper.com/wp-content/uploads/2024/06/Policy-on-Prevention-of-Sexual-Harassment.pdf and also have whistle blower policy in place https://www.westcoastpaper.com/wp-content/uploads/2022/06/Whistle-Blower-Policy.pdf

7. Membership of employees and worker in association(s) or Unions recognised 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)	% (C/D)
Total Permanent Employees	942	260	28%	969	274	28%
Male	922	256	28%	947	270	29%
Female	20	4	20%	22	4	18%
Total Permanent Workers	1486	1486	100%	1494	1494	100%
Male	1485	1485	100%	1493	1493	100%
Female	1	1	100%	1	1	100%

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	922	922	100%	922	100%	947	947	100%	947	100%
Female	20	20	100%	20	100%	22	22	100%	22	100%
Total	942	942	100%	942	100%	969	969	100%	969	100%
Workers										
Male	1485	1485	100%	1485	100%	1493	1493	100%	1493	100%
Female	1	1	100%	1	100%	1	1	100%	1	100%
Total	**1486**	**1486**	**100%**	**1486**	**100%**	**1494**	**1494**	**100%**	**1494**	**100%**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No.(B)	% (B/A)	Total (C)	No.(D)	% (D/C)
Employees						
Male	922	666	72%	947	677	71%
Female	20	16	80%	22	18	82%
Total	942	682	72%	969	695	72%
Workers						
Male	1485	15	1%	1493	16	1%
Female	1	-	0%	1	-	0%
Total	**1486**	**15**	**1%**	**1494**	**16**	**1%**

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's commitment to employee safety and well-being is exemplified by its compliance with ISO 45001:2018 certification. This standard drives continuous improvement in safety performance, ensuring a secure and healthy work environment.

The Company has Occupational Health Centre (OHC), which carryout health check-ups on a regular basis of all employees both permanent and non-permanent.

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

To ensure the safety and well-being of its employees, the Company maintains a robust safety culture supported by comprehensive policies, multi-tiered audits, and targeted operational programs. A full-fledged Safety Department of qualified and experienced professionals oversees all plant operations, with the facility divided into specific zones assigned to dedicated safety officials to foster clear ownership. These officials conduct continuous site rounds to monitor conditions, document unsafe actions photographically, and coordinate directly with Heads of Departments (HODs) for swift hazard remediation. Personnel are actively encouraged to identify and report hazardous working conditions to their respective HODs for immediate rectification, while Safety Officers hold absolute authority to halt any operational activity if unsafe conditions or behaviours are detected. Operationally, the Company implements Hazard Identification and Risk Assessment (HIRA) alongside a strict Work Permit System, mandatory Lockout-Tagout (LOTO) protocols, and daily pre-task Toolbox Talks. Before starting any new maintenance work, a Job Safety Analysis (JSA) is collaboratively executed by all involved personnel. To continuously uncover improvement opportunities, the Company runs an annual safety audit program supplemented by specialized audits from independent safety experts, internal peer reviews by intra-departmental teams and process evaluations by chemical suppliers' safety specialists. Furthermore, Safety Officers are regularly sent to neighbouring industries to benchmark and study safety best practices. This participative safety culture is reinforced by structured governance, including department-wise safety committees of workers and officers meeting on a monthly basis, and a Central Safety Committee that meets quarterly to review overall plant safety performance and track improvement initiatives.

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

Yes, Company has implemented several programs to enhance safety in the workplace. These initiatives aim to identify potential hazards and prevent accidents from occurring, demonstrating the Company's commitment to ensuring the safety and well-being of its employees. Safety Committee is formed to which all safety issues are reported and addressed. All employees including worker are encouraged to report work related hazards. Every department conduct safety meeting and issues are discussed every quarter in Central Safety Meeting chaired by ED of Company in which concerned employees participate.

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

The Company remains deeply committed to the health and well-being of its workforce by providing comprehensive non-occupational medical and healthcare facilities. To support this initiative, the Company regularly organises routine medical check-up camps and partners with external healthcare professionals to offer specialized medical counselling. Employees actively utilise these proactive wellness services to manage and safeguard their personal health.

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

Safety Incident /Number	Category	FY2025-26	FY2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	-	-
Total recordable work-related injuries	Employees	-	-
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

12. Safety measures taken by Entity:

All employees in the Company are committed to making a Safe Work Environment, and it is demonstrated in the way of working in the plant. Safety First culture is driven by top leadership. The Company has set a vision to make a ZERO Accident Plant. Safety concerns are taken very seriously. The safety performance over the period speaks about the initiative taken by the company. All employees and visitors have to follow safety protocol without fail. Everybody entering and working in the factory must compulsorily wear Personal Protective Equipment. New contract employees and visitors have to undergo compulsory safety training and orientation. They are informed of the safety requirements to be followed in the factory. From time to time, job-related safety training like general safety, height working, confined space working, hot work, electrical work, and chemical handling is done and all concerned are required to undergo the same. The Company has made a specific safety-related training calendar and organises the same by internal and external faculties. The Company has a full-fledged safety department with an experienced safety professional. All employees are encouraged to give safety observations, which are provided to the safety department. The observations may be unsafe acts, unsafe conditions, near misses, the number of training sessions conducted by the department or the departmental safety meeting. These details help to build a monthly safety dashboard for the company. The Company focusses on Safety Audit from outside experts. The Company carries out a Safety Audit from the internal team and also from Chemical suppliers. Safety Officers visit the nearby industry to learn best safety practices. The Company has a system of Toolbox Talk, Safety Work Permit and LOTO system in place. In case of any near-miss incident, a detailed investigation is done, and proper action is taken. The Company has a system of reviewing the safety performance in the Central Safety Committee Meeting, which is held quarterly and is chaired by ED.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	No major complaints received by Safety department during the year.					
Health & Safety						

14. Assessments for the year:

	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

Every year, all plant sections are subject to an internal audit, and every two years, there is a statutory audit. No major issues were reported in the audit report. To guarantee a safe working environment and prevent any mishaps, we also carry out daily internal walkthrough audits to find unsafe behaviours and situations. We then follow up on the corrective steps for any observations made. Additionally, we regularly provide safety training relevant to every task carried out in the factory, which does, in fact, lead to a zero-accident culture. Departments were also encouraged to identify unsafe acts, unsafe conditions and take proper corrective measures to avoid any unforeseen incidents in future.

Leadership Indicators

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

Yes, the Company provides compensatory packages in the event of death, as all permanent and non-permanent workers and employees are covered under Group Term Life insurance policy under benevolent fund scheme.

2. Provide the measures undertaken by the entity to ensure payment of statutory dues by the value chain partners.

Copies of monthly Wage register, salary bank transfer, PF/ESI Remittances are submitted by the contractors to Contract Labour Management Cell for verification for Statutory Compliance. Non- compliance is taken very seriously. Penalty is levied and contract is cancelled if required. As an extra precaution, internal controls, internal audit checklists, and scheduled internal audits are conducted to ensure compliance according to defined frequencies.

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

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

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

Yes

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100% (Farm Forestry Farmers/workers)
Working Conditions	100% (Contract workers)

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

To avoid the risk of fire hazard in the plant, smoke detectors, flame detectors, water sprinklers, and alarm systems were provided in various places. The number of hydrant points and monitors was increased for firefighting.

Principle 4: Business 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 Company.

The Company identifies internal and external stakeholders based on whether they are impacted by the Company or create an impact on value creation process. Based on this, the Company has identified employees as internal stakeholder and shareholders, customers, value chain partners & regulators as external stakeholders.

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

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/ No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, 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
Farmers	Yes	Community Meetings, Awareness meeting, One on one meetings, others	On-going	The Company engages with farmers, who form a part of the value chain directly or indirectly, for training / awareness on good agricultural practices, helping them grow safe, to produce high-quality raw materials, and develop resilient, sustainable farms.
Employees	No	Senior leaders' communication, goal setting and performance appraisal meetings/review, email, internet, circulars, notice board	On-going	Employee well-being, Grievance handling, Career development, health, safety and engagement activities.
Customers	No	Website, conferences, customer surveys, face-to-face meetings, E-mail, Customer feedback	On-going	Complaints handling and new product development communication and feedback.
Shareholders	No	Annual General Meeting, Shareholder meets, email, Stock Exchange (SE) intimations, investor/analysts meet/ conference calls, annual reports, quarterly results, media releases and Company website	Quarterly	Disseminating and sharing of financial and non-financial performance update with the shareholders with a view to update and also to seek their approval, as required.
Regulators/ Govt Ministries	No	Advocacy meetings with local/ state/ national regulators/ government ministries and seminars, media releases, conferences, membership in industry bodies	On-going	Compliance, Industry concerns
Distributors & traders	No	Conference, Emails, Community Meetings, Website, Others	On-going	The Company engages and receives cooperation and unstinted support from the distributors, retailers, stockist and others associated with the Company.

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/ No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, 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
Suppliers Supply chain Partners Aggregators	No	Emails, Community Meetings, Website, Others	On-going	Review of supply performance, Price negotiations, Joint product developments / Process upgradation, Project execution, etc.,
Local Communities	No	CSR team meetings, Community Visits and projects, volunteerism, Meets of Community, local authorities, town council, location head, etc.	On-going	Implementation of CSR programs, understand areas which need support, etc.

Leadership Indicators

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

   The Company through its executives regularly interacts with its key stakeholders i.e. investors, customers, suppliers, employees, etc. Progress and concerns on key issues of Safety, Health, Environment and Sustainability is regularly updated to the Senior Management and is also reported to the Board where their inputs and guidance is required.

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

   Yes, through various studies and interactions the Company engages with its stakeholders in terms of identifying and prioritizing the issues pertaining to economic, environmental and social topics.

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

   The Company has always consciously acted as a responsible organization and engages with the marginalized and vulnerable sections of society. Communities and other stakeholders of nearby villages are benefiting through our CSR initiatives.

Principle 5: Business should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees/ Workers						
Permanent	Employees are provided training on Prevention of sexual harassment, avoidance of discrimination, freedom of association, Prohibition of forced labour, Prohibition of child labour, etc. through regular trade union meetings / ISO awareness sessions / on-the-job training sessions, etc.					
Other than permanent						
Total Employees						

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than minimum Wage		Total (D)	Equal to Minimum Wage		More than minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. F	% (F/D)
Employees										
Permanent	942	-	-	942	100%	969	-	-	969	100%
Male	922	-	-	922	100%	947	-	-	947	100%
Female	20	-	-	20	100%	22	-	-	22	100%
Other than permanent	79	-	-	79	100%	86	-	-	86	100%
Male	66	-	-	66	100%	74	-	-	74	100%
Female	13	-	-	13	100%	12	-	-	12	100%
Workers										
Permanent	1486	-	-	1486	100%	1494	-	-	1494	100%
Male	1485	-	-	1485	100%	1493	-	-	1493	100%
Female	1	-	-	1	100%	1	-	-	1	100%
Other than permanent	2383	2100	89%	283	11%	2358	2093	89%	265	11%
Male	2156	1874	87%	282	13%	2126	1861	88%	265	12%
Female	227	226	100%	1	-	232	232	100%	-	-

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

   a. **Median remuneration /wages**

	Male		Female	
	Number	Median remuneration /salary/wages of respective category	Number	Median remuneration /salary/wages of respective category
Board of Directors (BOD)*	5	₹ 4.95 lakhs	2	₹ 4.05 lakhs
Key Managerial Personnel (KMP)	5	₹ 283.52 lakhs	-	-
Employees other than BOD and KMP	917	₹ 8.29 lakhs	20	₹ 4.68 lakhs
Workers	1485	₹ 5.77 lakhs	1	₹ 4.94 lakhs

* Total strength of The Board of Directors is 10 which include 3 Directors - Chairman & MD, Joint MD and Executive Director shown as part of KMP. Other Directors are paid Sitting fees only.

   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	0.47%	0.40%

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 has various policies and procedures in place to ensure a fair and equitable workplace. The HR Head of the respective units is responsible for addressing the human rights issues.

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

   The Company has adopted the Human rights policy which encompasses the grievance redressal mechanism. This includes POSH and Grievance redressal mechanism for review / redressal of issues.

   All grievances by the Department Heads are addressed as and when received by the HR Heads. All the grievances are duly investigated and appropriate actions are taken to resolve the issue / complaint.

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

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

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

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

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

The Company has a structured grievance redressal mechanism, with POSH and Grievance redressal mechanism, managerial intervention to review / redressal of issues as well as to safeguard the identity and to prevent adverse consequences of the complainant. In the event that an employee feels unable to discuss a grievance with his supervisor or department head, they can direct the issue to the HR Department.

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

Yes. The contract / agreements with suppliers / service providers, which involve supply of labour, addresses the human rights requirements.

10. Assessment for the year:

	% of the Company's plants and offices that were assessed (by the Company or statutory authorities or third parties)
Child Labour	100% Assessed by HR department through internal assessment.
Forced Labour/Involuntary Labour	
Sexual Harassment	
Discrimination at workplace	
Wages	
Other- please specify	

Note: The Internal assessments are conducted as per the schedule. Assessments are also carried out by respective Government authorities.

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

No risk identified.

Leadership Indicators

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

   No complaints regarding human rights violations were received, which indicates that its business processes and workplace practices are designed in a way that respects human rights.

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

   Internal assessment covers all plant locations and offices.

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

   The establishments / offices of the Company are accessible to differently abled employees and the management continuously works towards improving infrastructure for eliminating barriers to accessibility.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100% for Contract Workers
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

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

   Not Applicable

Principle 6: Business 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	FY2024-25
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	**-**	**-**
From non-renewable sources		
Total electricity consumption (From Grid) (D)	56,589 GJ	31,733 GJ
Total fuel consumption (E)	56,26,196 GJ	53,67,567 GJ
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	56,82,785 GJ	53,99,300 GJ
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.00022812	0.00021583
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total energy consumed in GJ/ Revenue from operations in INR adjusted for PPP)	0.00463997	0.00444912
Energy intensity (optional) – the relevant metric may be selected by the Company	-	-

Note: Includes Both Units Dandeli and Mysore. The values for FY 2024-25 have been restated to enable comparability of information with FY 2025-26

*For India PPP conversion factor is 20.34 & 20.66 for the year 2026 and 2025 respectively as per Implied PPP conversion rate available at https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND

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

The Company has In-house monitoring and tracking system with energy meters' installations at various consumption areas. Energy Audits are done periodically by BEE Certified external energy auditors.

2. **Does the Company have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.**

Yes, Dandeli unit is covered under the PAT Scheme of Govt. of India. The Company has already achieved 1st PAT Cycle, 2nd PAT Cycle and 3rd PAT Cycle. The Company is currently covered under CCTS scheme in place of PAT scheme from 2025-26 onwards. The Dandeli unit is given target of 1.4218 tCO_2

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

Parameter	FY 2025-26	FY2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	1,52,71,263 KL	1,60,38,543 KL
(ii) Groundwater	0 KL	0 KL
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others -Municipal Corp.	19,177 KL	26,586 KL
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,52,90,440 KL	1,60,65,129 KL
Total volume of water consumption (in kilolitres)	1,52,90,440 KL	1,60,65,129 KL
Water intensity per rupee of turnover (Water consumed / turnover in Rupees)	0.0006138	0.0006422
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0124846	0.0134861
Water intensity per rupee of turnover (water consumed/turnover optional) – the relevant metric may be selected by the entity (optional)	-	-

Note: Includes Both Units Dandeli and Mysore. The values for FY 2024-25 have been restated to enable comparability of information with FY 2025-26.

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

Yes, Water meter is installed at drawl point which is calibrated by external party and same is verified by Water Resource Department of Govt. There is online meter installed at Treated Effluent discharged which is verified by Pollution Control Board.

Water meters are installed at all major consumption point in plant. Internal team monitor water consumption and identify water reduction opportunities.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY2024-25
Water discharge by destination and level of treatment (in kilolitres)		
i) To Surface water	-	-
- No treatment	-	-
- With treatment – meeting norms.	1,38,70,608 KL	1,38,98,504 KL
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	1,38,70,608 KL	1,38,98,504 KL

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

Online Effluent Quality and Flow Monitoring system installed which is connected to servers of Pollution control Board. Effluent quality is monitored by Regional Office of State Pollution Control Board from time to time and effluent samples are analysed by NABL approved Lab. The Company is meeting all prescribed norms. In house Environmental Cell monitor on daily basis.

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

The Company is an integrated pulp and paper mill. Zero Liquid Discharge (ZLD) is not feasible due to specific process requirement. Moreover, there is no Techno Economical Solutions available for ZLD. The Company draws water from Kali River. At the downstream, there is Hydro Power generating station of Karnataka Power Corporation (KPC) and water is required for power generation. As per approval from government, after treating, around 80-85% water is discharged back to the river, which is required for hydro power station.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	microgram/ m^3	27	25
Sox	microgram/ m^3	24	29
Particulate matter (PM10)	microgram/ m^3	50	57
Particulate matter (PM2.5)	microgram/ m^3	24	27
Persistent organic pollutants (POP)	-		
Volatile organic compounds (VOC)	-		
Hazardous air pollutants (HAP)	-		
Others – please specify	-		

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

Online Air emission monitoring systems are installed in plant which are connected with CPCB & SPCB. At prescribed frequency, quality of air emission is checked by NABL approved Lab.

7. Provide details of greenhouse gas emissions (Scope1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2025-26	FY2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	5,26,721	5,02,351
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	11,240	6,303
Total		**5,37,961**	**5,08,654**
Total Scope 1 and Scope 2 emissions per rupee of turnover		0.0000216	0.0000203
Total Scope 1 and Scope 2 Emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP)		0.0004392	0.0004201
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Includes Both Units Dandeli and Mysore. Factors considered for calculation is taken from indiaghgp.org and cea.nic.in. The values for FY 2024-25 have been restated to enable comparability of information with FY 2025-26

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Green House Gas Emission Audit is done by external approved party. In house team monitor the same.

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

The Company has implemented state of art technology to reduce energy consumption. Process operation and monitoring are being done through DCS for energy efficient operation. The Company has installed Recovery Boiler where black liquor is burned for producing steam which account to around 57% of total steam requirement.

The Company has installed Precipitated Calcium Carbonate (PCC) plant where Co2 generated in limekiln is used as raw material for making PCC. This has helped to reduced GHG emission. The Company is working with farmers to plant high quality pulpwood seedling/saplings which will help Co2 sequestering. This year target has been set to plant 3.00 crore seedlings/saplings.

Outside expert are being hired for carrying out technical audit for identifying energy efficient motor/ pump, installation strengthening, and required action is being taken to reduce Fossil Fuel consumption.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	249.45 MT	256.65 MT
E-waste (B)	2.18 MT	2.18 MT
Bio-medical waste (C)	0.146 MT	0.154 MT
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous Waste. (Oil-soaked cotton waste, DG filters, paint cans, chemical cans, paint residue, oil sludge, DG chimney soot, coolant oil and used oil) Please specify, if any. (G)	32.77 MT	47.93 MT
Total Hazardous waste	285 MT	307 MT

Parameter	FY 2025-26	FY 2024-25
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	130099 MT	123538 MT
Total Non-hazardous waste generated	130099 MT	123538 MT
Total (A+B + C + D + E + F + G + H)	130384 MT	123845 MT
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000052	0.0000050
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations adjusted for PPP)	0.0001065	0.0001023
Waste intensity per tonne of Paper Produced (optional)	-	-
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	1659 MT	3131 MT
(ii) Re-used	105346 MT	76844 MT
(iii) Other recovery operations	23379 MT	43870 MT
Total	130384 MT	123845 MT
For each category of waste generated, total waste disposed of through disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	130384 MT	123845 MT
Total	130384 MT	123845 MT

Note: Includes Both Units Dandeli and Mysore

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

In house SOP and tracking is in place.

10. Briefly describe the waste management practices adopted in your establishment. 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.

The Company is taking following steps to address waste management:

The Company has put in place a waste management system wherein the focus is on recycling/ recovering of waste input material to the extent possible. Nearly 97% of the Chemicals used in pulp cooking process are recovered back in the Chemical Recovery Complex and recycled. Further, around 28% water used in the process is recycled and reused. Fly ash is disposed and further used for making eco-bricks.

The Company being ISO 14001:2015 certified for designing and implementing a comprehensive Environment Management System (EMS) in line with the global standards. Under this Environmental Management System, the Company has guidelines for comprehensive waste management for the identification, segregation, collection, recycling and final disposal.

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:

The Company doesn't have operations in any ecologically sensitive areas. Dandeli plant is outside the ESZ limit & Kali Tiger Reserve as per draft ESZ Notification of 2026.

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:

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

Leadership Indicators

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

As per the Central Water Commission (CWC) Kali River does not come under water stress area.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	Not Applicable	
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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

Not Applicable

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Water reduction	1. PM1 New Disc filter to reuse clarified water. 2. PM3 New 240 m3 chest to store and reuse clarified water	Water consumption reduced by 6.50% i.e, from 46 KL per ton in 2024-25 to 43 KL per ton of paper in 2025-26.

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
2.	Energy Saving	1. Energy efficient pump replacement (6 nos.) at Paper Machine # 2 and 3 2. Installation of 250 kw VFD for Fan pump at Paper Machine#1 3. Replacement of Agitator at Machine chest with Energy efficient Agitator model SSA60-80B in Paper Machine # 3 4. Application of Heat resistance and thermal insulation paint in Paper Machine#4 dryer section (49 Nos. Dryer) 5. Bypassing of 1 Bill Blower (18.5 kw) by installing isolation valve at Paper Machine#5 6. Interlocking of Top layer machine chest agitator with pump at Paper Machine#4 7. Installation HT VFD for ENMAS Boiler Feed Water Pumps with manual change over isolator panel. 8. Increase in Turbine efficiency after FBC 3 Boiler Feed Water Temperature Increased from 105 °C to 135 °C 9. Stopping of 40 kW electrical heater by installation of Plate Heat Exchanger to Heat DG set Jacket cooling water using by Fiber Line return Hot Condensate. 10. Installation of 300 kWh Micro Steam Turbine in place of PRDS station at Enmas & FBC 4 Feed storage Tank deaerator steam to generate extra power. 11. Installation of 250 Kvar APFC - 2 No. & 200 Kvar APFC - 1 No. (Capacitor bank) at various section for Power factor improvement. 12. Use of 5 Star energy efficient fans in place of conventional ceiling fans 39 numbers. 13. Mill wide replacement of faulty steam traps by new steam traps (Total 13 numbers) 14. Installation of new (2+1 No.) Higher capacity Vacuum pumps & Pre-separator by replacing old small capacity vacuum pumps (6+2 No.) at Paper M/c#2 for energy saving.	78148 GJ was saved as a result of the energy saving initiatives during FY 2025-26.
3.	Air Emission Control	1100 TPD Enmas Chemical Recovery Boiler both ESP Rapping system revamping done to enhance ESP Performance & also to improve reliability.	Improvement in stack emission

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

Yes, the Company has on-Site Emergency Response and Disaster Management Plan. Standard Operating Procedure ensure effective management of any disaster. Mock drills are also conducted at regular intervals to bring awareness and prepare for actions to be taken during any accident. It is reviewed by senior leadership team on quarterly basis.

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

The Company has controlled wood policy, sustainable policy, supplier code of conduct, which ensure the unwavering focus on fair treatment, human rights, good labour practices, environmental conservation, health and safety.

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

   100% of the wood suppliers are covered under FSC audits, as mentioned earlier. Major suppliers of chemical and other input & stores items have their own system to assess the environmental impacts as we buy materials from reputed & big supplier and also put condition in our Purchase Order.

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.**

   10

   b. **List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the Company 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	FEDERATION OF KARNATAKA CHAMBERS OF COMMERCE & INDUSTRY	State
2	INDIAN PAPER MANUFACTURERS ASSOCIATION	National
3	INDIAN PULP & PAPER TECHNICAL ASSOCIATION	National
4	KARNATAKA EMPLOYER'S ASSOCIATION	State
5	ENTERPRENEURS ORGANISATION	State
6	FEDERATION OF INDIAN CHAMBERS OF COMMERCE & INDUSTRY	National
7	INDIAN CHAMBER OF COMMERCE & INDUSTRY	National
8	NATIONAL SAFETY COUNCIL	National
9	INDIAN WIND POWER ASSOCIATION	National
10	KARNATAKA CHAMBER OF COMMERCE & INDUSTRY	State

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

Name of the authority	Brief of the case	Corrective action taken
Competition Commission of India	Allegation, levelled against large paper manufacturers in India (including our Company) of simultaneous price increases during the period January 2012 - December 2013, is currently under evaluation by the Competition Commission of India	

Leadership Indicators

1. **Details of public policy positions advocated by the Company:**

   Given the Company's experience and expertise over more than 6 decades, the Company proactively, through the associations in which it has membership, engages with various stakeholders and provide its inputs on various issues concerning the paper industry.

Principle 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the Company, 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
None of the projects require social impact Assessments. For any increase in production capacity, as required by law Public Hearing is being conducted by District Authorities.					

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

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

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

The Company demonstrates its commitment to an effective mechanism for addressing grievances of the community through its well-established CSR initiatives. CSR Department headed by the Senior Officer of the Company actively interacts with the villagers and local authorities.

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

	FY 2025-26	FY2024-25
Directly sourced from MSMEs/small producers	83% of wood and 18% of other raw material is sourced from MSMEs/small producers	88% of wood and 18% of other raw material is sourced from MSMEs/small producers
Sourced directly from within the district and neighbouring districts	41% of wood and 14% of other raw material is sourced from the district and neighbouring districts	45% of wood and 11% of other raw material is sourced from the district and neighbouring districts

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:**

	FY 2025-26	FY2024-25
Rural	84.80%	84.77%
Semi-Urban	-	-
Urban	2.43%	2.68%
Metropolitan	12.77%	12.55%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not applicable	

2. **Provide the following information on CSR projects undertaken by the Company in the designated aspirational districts as identified by government bodies:**

S. No.	State	Aspirational District	Amount spent (In INR)
CSR Projects not undertaken in aspirational districts. Company carryout CSR project mainly in & around Dandeli where plant is located and also at Corporate office in Kolkata.			

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

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

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

   Not Applicable.

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not applicable				

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

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

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

Sl. No	CSR PROJECTS	No of beneficiary	% of beneficiaries from vulnerable and marginalized groups
Refer Annexure - II to Board's Report for details on CSR activities.			

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 customer complaints are received and responded to as per the "Customer Complaint Handling Standard Operating Procedure" of the Company. The complaints are received at various Branches and transferred to plant for review by Quality Control team. Plant & Marketing team visit customer site as per requirement to resolve complaint. Findings are resolved at Corporate Marketing Office. In case of genuine product quality complaint, compensation is considered or material is replaced as the case may be. Customers are informed about action taken in plant to improve quality. Technical Team at Plant & Corporate Marketing Team review the Customers Complaint and take action.

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	All Products of the Company contain all relevant information as required under applicable laws including environment & social parameters.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber- security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Quality of Products	41	-	-	63	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
# Other (product related)						

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

	Number	Reasons for recall
Voluntary recalls	Nil	
Forced recalls		

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

   Yes. The Company has IT Security Policy and proper protocol are followed as per SOP to address security risks and ensures data privacy.

   ERP: The Company has secured and authenticated users based on their roles and responsibilities.

   Data base access: Exclusively handled by IT along with the trace logs of access in secured terminal.

   Network and Cyber security: The Company has authenticated secured firewalls in place along with anti-virus and other network monitoring tools in place.

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, along with impact

      NIL

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

      NIL

Leadership Indicators

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

   Information on products of the Company is available on the Company's website at https://www.westcoastpaper.com/products/

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

   We provide material Safety data sheet to the customers as per requirement.

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

   Not applicable

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

   Yes, the Product Information is displayed on the products, as required under applicable laws.

   Yes, the Company conducts periodical Meetings for all the dealers & distributors where feedback is received regarding the products.