



SEC/37/2025-2026

August 14, 2025

1.	National Stock Exchange of India Ltd. Exchange Plaza Plot No. C/1, G Block Bandra -Kurla Complex Bandra (E), Mumbai 400 051 Symbol: KALYANKJIL	2.	BSE Limited Corporate Relationship Dept. Phiroze Jeejeebhoy Towers, Dalal Street Mumbai 400001 Maharashtra, India Scrip Code: 543278
----	---	----	---

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report for the Financial Year 2024-25

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015, Please find enclosed herewith the Business Responsibility and Sustainability Report ('BRSR') for the Financial Year 2024-25 which forms part of the Annual Report for FY 2024-25.

Thanking You
For Kalyan Jewellers India Limited

Jishnu RG
Company Secretary & Compliance Officer

Kalyan Jewellers India Limited
Corporate Office -TC-32/204/2, Sitaram Mill Road, Punkunnam, Thrissur, Kerala – 680 002
CIN - L36911KL2009PLC024641
T -0487 2437333 Email – cs@kalyanjewellers.net
WWW.KALYANJEWELLERS.NET

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING FORMAT

(Business Responsibility and Sustainability Reporting (BRSR) is the practice of companies disclosing information about their environmental, social, and governance (ESG) performance. It goes beyond financial reporting to provide stakeholders with a comprehensive view of a company's non-financial impacts and contributions to sustainable development. BRSR covers topics such as environmental impact, social responsibility, and governance practices, aiming to promote transparency and accountability.)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Sr. No.	Particulars	FY 2024-2025
1	Corporate Identity Number (CIN) of the Listed Entity	L36911KL2009PLC024641
2	Name of the Listed Entity	Kalyan Jewellers India Limited
3	Year of incorporation	29/01/2009
4	Registered office address	Corporate Office, Tc-32/204/2 Sitaram Mill Road/ Premji Road, Punkunnam Thrissur KI 680 002, India
5	Corporate address	Corporate Office, Tc-32/204/2 Sitaram Mill Road/ Premji Road, Punkunnam Thrissur KI 680 002, India
6	E-mail	compliance@kalyanjewellers.net
7	Telephone	0487-2437100
8	Website	http://www.kalyanjewellers.net
9	Financial year for which reporting is being done	2024-25
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited & National Stock Exchange of India Limited
11	Paid-up Capital	10,31,43,53,750
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	V Swaminathan CFO Email: swaminathan@kalyanjewellers.net Telephone: 04872437112
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone Basis
14	Name of assurance provider	Vinay & Keshava LLP
15	Type of assurance obtained	Reasonable

II. Products/Services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing*	Manufacturing and sale of jewellery metals, bullion gold, ornaments, silver, diamonds, coins, metals, precious stones etc	100%

*Company operates on a job-work mode manufacturing.

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

Sr. No.	Product/Service	NIC Code	% of Total Turnover Contributed
1	Gold, Silver, pearls, gems, diamonds, industrial diamonds and all kinds of precious and semi-precious stones. Also all kinds of diamonds and powered paste and all kinds jewellery and ornaments containing or having diamonds and all or any precious and semi-precious stones.	32111	100%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	0	1,365	1,365
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)*	23
International (No. of Countries)	0

*National: The company operates across various states in India through its offices and website.

b. What is the contribution of exports as a percentage of the total turnover of the entity? 0

c. A brief on types of customers

Kalyan Jewellers appeals to refined customers who appreciate exquisite craftsmanship, timeless designs, and exceptional quality that reflect their unique taste.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1	Permanent (D)	12,534	10,031	80.03%	2,503	19.97%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total employees (D + E)	12,534	10,031	80.03%	2,503	19.97%
WORKERS						
4	Permanent (F)	0	0	0%	0	0%
5	Other than Permanent (G)	0	0	0%	0	0%
6	Total workers (F + G)	0	0	0%	0	0%

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

Particulars	Total	No. and percentage of Females	
	(A)	No. (B)	% (B / A)
Board of Directors	10	1	10%
Key Management Personnel*	3	0	0%

*Excludes Whole-Time Directors, since they are already included in the Board of Directors

22. Turnover rate for permanent employees and workers

Particular	FY 2024-25			FY 2023-24			FY 2022-23		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	44.78%	86.12%	52.84%	35.92%	58.41%	39.95%	22.01%	28.77%	23.11%
Permanent Workers	0%	0%	0%	0%	0%	0%	0%	0%	0%

V. Holding, Subsidiary and Associate Companies (including joint ventures)**23. (a) Names of holding / subsidiary / associate companies / joint ventures**

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1	Enovate Lifestyles Private Limited	Direct Subsidiary	100%	No
2	Kalyan Jewellers, INC., USA	Direct Subsidiary	100%	No
3	Kalyan Jewellers FZE, UAE	Direct Subsidiary	100%	No
4	Kalyan Gold & Diamond Jewellery Limited	Direct Subsidiary	100%	No
5	Kalyan Jewellers LLC, UAE	Subsidiary	100%	No
6	Kalyan Jewellers SPC, Oman	Subsidiary	100%	No
7	Kalyan Jewellers for Golden Jewellery Company, W.L.L., Kuwait	Subsidiary	49%	No
8	Kalyan Jewellers W.L.L, Qatar	Subsidiary	49%	No
9	Kalyan Jewellers Procurement LLC, UAE	Subsidiary	100%	No
10	Kalyan Jewellers Procurement SPC, Oman	Subsidiary	100%	No
11	Kenouz Al Sharq Gold Ind. LLC, UAE	Subsidiary	100%	No
12	Kalyan Al Sharq Jewellers Procurement WLL	Subsidiary	100%	No

VI. CSR Details**23. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)**

	Yes
a. Turnover (in ₹)	2,16,38,59,50,000
b. Net worth (in ₹)	47,77,25,80,000

VII. Transparency and Disclosures Compliances**24. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:**

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)*	FY 2024-25			FY 2023-24		
		Current Financial Year			Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	0	0	NA	0	0	NA
Shareholders	Yes	2	0	NA	2	0	NA
Employees and workers	Yes	0	0	NA	0	0	NA
Customers	Yes	9	7	NA	3	0	NA
Value Chain Partners	Yes	0	0	NA	0	0	NA
Other (please specify)	NA	0	0	NA	0	0	NA

* Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	https://www.kalyanjewellers.net/investors/investors-contact/company-secretary-and-RTA.php
Investors (other than shareholders)	https://www.kalyanjewellers.net/images/investors-new/pdf/shareholder-information/Other%20Documents/Investor%20Grievance_Complaints%20Redressal%20Mechanism.pdf
Shareholders	https://www.kalyanjewellers.net/images/investors-new/pdf/shareholder-information/Other%20Documents/Investor%20Grievance_Complaints%20Redressal%20Mechanism.pdf
Employees and workers	https://www.kalyanjewellers.net/investors/investors-contact/company-secretary-and-RTA.php
Customers	https://www.kalyanjewellers.net/contact-us.php
Value Chain Partners	https://www.kalyanjewellers.net/contact-us.php
Other (please specify)	NA

25. 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

Sr. 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	Innovation and Technology	Opportunity	To stay competitive and relevant in the jewellery industry, embracing innovation and technology is essential. These advancements can enhance production efficiency, improve the quality of designs and products, strengthen customer engagement, and create new opportunities for marketing and sales. Overlooking technological progress may lead to a declining customer base and a diminishing market presence.	NA	Positive
2	Data Security and Privacy	Risk	Companies are assessed based on the amount of personal data they collect, their exposure to evolving privacy regulations, their vulnerability to potential data breaches, and the strength of their data protection measures.	At the Company, we are continuously exploring opportunities to enhance our data management and software capabilities. Our focus is on leveraging cloud-based solutions for data storage and advancing our software services. These efforts aim to improve efficiency, scalability, and overall performance to meet the evolving needs of our valued stakeholders.	Negative

Sr. 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	Customer Satisfaction	Risk	Customer satisfaction is vital in the jewellery industry. A poor experience can hinder business continuity, while a positive one can boost revenue and enhance brand reputation.	We conduct in-depth surveys and provide comprehensive post-purchase support to ensure customer satisfaction. Our proactive approach allows us to gather valuable feedback, identify areas for improvement, and deliver exceptional service, fostering strong, lasting relationships with our clients.	Negative
4	Product Design, quality and safety	Opportunity	Design innovation is crucial for a jewellery brand, as it draws in customers and distinguishes the brand in a competitive market. Equally important is a steadfast commitment to product safety, which helps maintain customer trust and ensures compliance with India's strict standards for jewellery quality and purity.	NA	Positive
5	Product Transparency and Disclosure	Risk	For a jewellery company, transparency and clear communication about products are key to building customer trust. Sharing precise and detailed information about materials, sourcing, and manufacturing processes empowers consumers to make ethically aligned choices. This fosters a strong brand reputation and customer loyalty, ultimately driving higher sales and long-term business success.	We diligently ensure compliance with all regulations by regularly updating BIS and HUID marks and transparently sharing relevant information. Our commitment to staying aligned with evolving regulatory standards reflects our dedication to integrity and transparency. These proactive measures reinforce our reputation as a trustworthy and ethical organisation, providing confidence to our stakeholders.	Negative

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.

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.	a	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)								
	b	Has the policy been approved by the Board? (Yes/No/NA)								
	c	Web Link of the Policies, if available								
2		Whether the entity has translated the policy into procedures. (Yes / No/ NA)								
3		Do the enlisted policies extend to your value chain partners? (Yes/No/NA)								
4		Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.								
5		Specific commitments, goals and targets set by the entity with defined timelines, if any.								
6		Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.								

Governance, leadership and oversight

- 7 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

At Kalyan Jewellers, responsible business isn't just a checkbox — it's the very foundation on which we build lasting relationships and sustainable growth. As we navigate a rapidly evolving world, our commitment to sustainability and stakeholder well-being remains unwavering.

This past year, we've intensified our efforts to make a meaningful difference. Our CSR initiatives have continued to focus on healthcare, education, and infrastructure, with impactful projects like Bhoomigeetham playing a transformative role in providing homes under the Government of Kerala's scheme. In times of adversity, we've stood firmly by communities, extending support through disaster relief and empowering vulnerable groups such as unemployed widows with home loans across multiple states. We have also been proud to invest in the futures of underprivileged students by sponsoring their tuition fees.

Healthcare continues to be a pillar of our social responsibility. Through the Kalyan Jewellers Foundation, we are advancing the construction of the dialysis centre in Muthuvar, Thrissur — a facility set to enhance lives by 2025. Additionally, our support to local hospitals with essential medical equipment and treatments underscores our commitment to the well-being of those we serve.

Within our organisation, the health and happiness of our employees and their families remain a top priority. Our culture is anchored in integrity, professionalism, and innovation, guiding every step we take.

This year's materiality assessment has sharpened our focus on the issues that matter most to our business and community. With these insights, we are more determined than ever to embed strong ESG principles and sound governance in everything we do.

Thank you for walking this journey with us. Your trust inspires us to raise the bar continually and create value that lasts.

T.S. Kalyanaraman
Managing Director

- 8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

Board of Directors

- 9 Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA). Yes

If Yes please provide details

The ESG Committee plays a vital role in integrating Environmental, Social, and Governance factors into our company's strategic and decision-making processes. It is committed to aligning our operations with ethical and sustainable practices, reinforcing our dedication to transparency, accountability, and the well-being of our stakeholders.

- 10 Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
a. Performance against above policies and follow up action	Committee of the Board								
c. Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Director								
Subject for Review	Frequency (Annually /Half yearly /Quarterly/Any other-please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
a. Performance against above policies and follow up action	Annually								
c. Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Quarterly								
11 Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).	No	No	No	No	No	No	No	No	No
If yes, provide name of the agency.	NA								
12 If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)					NA				
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)					NA				
The entity does not have the financial or/human and technical resources available for the task (Yes/No)					NA				
It is planned to be done in the next financial year (Yes/No)					NA				
Any other reason (please specify)					NA				

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

(This principle focuses on the importance of ethical conduct and transparency in business operations. Companies should follow ethical business practices and adhere to high standards of integrity. They should also be transparent about their activities, operations, and financial reporting, as well as be accountable for their actions).

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	3	Training on various aspects of Jewellery Business, Training and Familiarisation on Internal Financial Controls, Strategy Discussion and training on Business Planning	100%
Key Managerial Personnel	3	Training on various aspects of Jewellery Business, Training and Familiarisation on Internal Financial Controls, Strategy Discussion and training on Business Planning	100%
Employees other than BOD and KMPs	552	Induction, On Job Training, Leadership Skill Development Programme, Manager Level Training, Whistle blowing, POSH	37.93%
Workers	NA*	NA*	NA*

*The Company does not have any staff in the "Workers" category

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

Monetary					
Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR) (For Monetary Cases only)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine			NA*		
Settlement			NA*		
Compounding fee			NA*		
Non-Monetary					
Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment			NA*		
Punishment			NA*		

*There were no such cases during the year

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

NA*

*There were no cases where appeal/revision was preferred in the reporting period

4. Does the entity have anti-corruption or anti-bribery policy? (Yes/ No) Yes

If Yes, provide details in brief

Upholding Kalyan's core values is fundamental to our continued success. Transparency, being open, consistent, and accountable, is one of our guiding principles. We are deeply committed to fairness and integrity in all our business interactions, operating with the highest ethical standards while complying with both the letter and spirit of applicable laws.

We recognise that corruption poses a serious global challenge, as highlighted by the United Nations Global Compact. It hinders sustainable development, disproportionately impacts vulnerable communities, and weakens the social fabric. Corruption is a criminal offence in many countries, and both the company and its employees may face legal consequences for any unlawful conduct, regardless of location.

In India, corrupt practices are punishable under the Indian Penal Code, 1860, and the Prevention of Corruption Act, 1988. We maintain a zero-tolerance stance on corruption and expect unwavering compliance with our ethical code, Anti-Bribery Policy, and all relevant legal requirements.

If Yes, Provide a web link to the policy, if available -Web link anti-corruption or anti bribery policy is place <https://www.kalyanjewellers.net/investors/corporategovernance/policies.php>

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

Particular	FY 2024-25	FY 2023-24
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	NA*	NA*

*The Company does not have any staff in the "Workers" category

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

Case Details	FY 2024-25		FY 2023-24	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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

NA*

*There were no such issues during the year

8. Number of days of accounts payables in the following format:

Particular	FY 2024-25*	FY 2023-24
Number of days of accounts payables	34	39

*For the purpose of this calculation:

– Accounts Payable includes trade payables (Note no. 21 from Audited Standalone Financial Statement (FS) for the year ended 31 March 2025)

– Cost of Goods/Services procured includes other expenses (Note no. 28 from FS), Cost of materials consumed (Note no. 25 from FS) and gross capex additions (Note no. 3A, 3B and 3D from FS), while excluding CSR expenses, and loss on sale of asset.

– The methodology for calculating accounts payable has been revised in FY 2025 due to updated guidelines for calculating "Purchases" as per the Industry Standards. Therefore, figures for FY 2025 and FY 2024 are not directly comparable.

Link to the Industry Standards: <https://nsearchives.nseindia.com/web/sites/default/files/inline-files/Industry%20Standards%20Note%20on%20BRSR%20with%20Annexure.pdf>

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 2024-25	FY 2023-24
Concentration of Purchases*	a. Purchases from trading houses as % of total purchases	0%	0%
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0%	0%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0%	0%
	b. Number of dealers / distributors to whom sales are made	0%	0%
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0%	0%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.58%	0%
	b. Sales (Sales to related parties / Total Sales)	0.31%	0%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	100%
	d. Investments	100%	100%

*Due to the nature of our business, there are no purchases from trading houses

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	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	BIS & Hallmarking	30%

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

If Yes, provide details of the same.

The Company has proper processes in place to avoid and manage conflicts of interest involving Board members. Directors are required to disclose their interests at the time of appointment and whenever there is any change. These disclosures are recorded and monitored. In case of any conflict, the concerned Director does not participate in related discussions or decisions. The Company also follows the Code of Conduct for Board Members and Senior Management Personnel, which provides guidance on ethical behaviour and managing conflicts of interest.

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

(This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimise the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.)

Essential Indicator

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

Sr. No.	Particular	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
1	R&D	0%	0%	NA
2	Capex	0%	0%	NA

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No) No
- b. If yes, what percentage of inputs were sourced sustainably? NA

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) NA*
- (b) E-waste NA*
- (c) Hazardous waste NA*
- (d) other waste NA*

*The nature of our activities is such that it is not applicable to us

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

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

(This principle emphasises the importance of employee well-being. Companies should provide safe and healthy working conditions, fair wages, and opportunities for career development to all employees in their value chains, including suppliers, contractors, and temporary workers.)

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	10,031	10,031	100%	0	0%	0	0%	0	0%	0	0%
Female	2,503	2,503	100%	0	0%	2,503	100%	0	0%	0	0%
Total	12,534	12,534	100%	0	0%	2,503	100%	0	0%	0	0%
Other than permanent employees*											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

1b. Details of measures for the well-being of workers:

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 workers**											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than permanent workers**											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

*The Company does have any staff in the "Other than permanent" category

**The Company does not have any staff in the "Workers" category

1c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format

	FY 2024-25*	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	0.04%	3.27%

*The methodology for calculating cost on well-being measures has been revised in FY 2025 due to updated guidelines as per the Industry Standards. Therefore, figures for FY 2025 and FY 2024 are not directly comparable.

Link to the Industry Standards: <https://nsearchives.nseindia.com/web/sites/default/files/inline-files/Industry%20Standards%20Note%20on%20BRSR%20with%20Annexure.pdf>

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

Benefits	FY 2024-25			FY 2023-24		
	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	99.98%	0	Yes	100%	0	Yes
Gratuity	99.98%	0	Yes	100%	0	Yes
ESI	99.98%	0	Yes	50%	0	Yes
Others – please specify	0%	0	NA	0%	0%	NA

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? No

If not, whether any steps are being taken by the entity in this regard.

The Company is actively working on establishing ramps in its corporate premises to cater to differently abled individuals.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? No

If so, provide a web-link to the policy. NA

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

Gender	Permanent Employees		Permanent Workers*	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	0%	0%	NA	NA
Female	62%	75%	NA	NA
Total	62%	75%	NA	NA

*The Company does not have any staff in the “Workers” category

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.

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers	NA*	
Other than Permanent Workers	NA*	
Permanent Employees	Yes	As part of our broader HR and employee engagement initiatives, we have instituted a robust Whistle-blower Policy to promote transparency and accountability. This policy empowers all stakeholders—including Directors, employees, and associates—to report any unlawful or unethical conduct in a secure and confidential manner. It ensures the protection of the whistle-blower’s identity and rights while enabling direct communication with the Audit Committee. For more information, please visit our corporate website: https://www.kalyanjewellers.net/images/investors-new/pdf/corporate-governance/policies/Whistle%20Blower%20Policy.pdf .
Other than Permanent Employees	NA**	

*The Company does not have any staff in the “Workers” category

**The Company does not have any staff in the “Other than Permanent” category

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

Category	FY 2024-25			FY 2023-24		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C.)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent employees	12,534	0	0%	11,177	0	0%
Male	10,031	0	0%	9,032	0	0%
Female	2,503	0	0%	2,145	0	0%
Total Permanent Workers*	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

*The Company does not have any staff in the "Workers" category

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (C / D)
Employees										
Male	10,031	10,028	99.97%	3,391	33.81%	9,032	9,032	100%	3,500	38.75%
Female	2,503	2,503	100%	1,359	54.29%	2,145	2,145	100%	740	34.50%
Total	12,534	12,531	99.98%	4,750	37.90%	11,177	11,177	100%	4,240	37.94%
Workers*										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

*The Company does not have any staff in the "Workers" category

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
Employees						
Male	10,031	10,028	99.97%	9,032	8,095	89.63%
Female	2,503	2,503	100%	2,141	2,141	99.81%
Total	12,534	12,531	99.98%	11,177	10,236	91.58%
Workers*						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA

*The Company does not have any staff in the "Workers" category.

10. Health and safety management system

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No) Yes

If Yes, the Coverage such systems?

The Company prioritises employee well-being by offering comprehensive safety training and actively involving them in occupational health programmes. Additionally, regular evacuation exercises and mock drills are conducted to ensure preparedness for any emergency situations.

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

At our stores, we have established a comprehensive system of processes and checklists that form the backbone of our workplace safety commitment. These well-defined protocols are designed to consistently identify and evaluate potential work-related hazards. Our staff is thoroughly trained to incorporate these checklists into their daily routines, ensuring timely recognition and resolution of risks. We also regularly update and review these safety measures to keep pace with evolving workplace dynamics, reinforcing our unwavering focus on the health and safety of both our employees and customers.

- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/ No) NA*
- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No) Yes

*This is not applicable for the Company as there are no Worker category staff.

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

Safety Incident/Number	Category*	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers**	NA	NA
Total recordable work-related injuries	Employees	0	0
	Workers**	NA	NA
No. of fatalities	Employees	0	0
	Workers**	NA	NA
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers**	NA	NA

*Including in the contract workforce

**The Company does not have any staff in the "Workers" category

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

The well-being of our customers and staff remains a top priority across all our jewellery retail outlets. We strictly follow health and safety guidelines set by both local and national Indian authorities. Our showrooms are maintained to the highest standards of cleanliness and hygiene, with adequate ventilation and carefully managed protocols for handling and displaying jewellery. To ensure consistency and compliance, each store operates with detailed checklists and processes in place.

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

Particulars	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessment for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	0%
Working Conditions	0%

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

NA*

*There were no concerns during the year

Leadership Indicators**1. Does the entity extend any life insurance or any compensatory package in the event of death of**

(A) Employees (Y/N)	Yes
(B) Workers (Y/N)	NA*

*The Company does not have any staff in the “Workers” category

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

The process involves gathering essential documents from the relevant parties, including identification proofs, financial statements, contracts, and other key records required to support or validate a specific claim or procedure. This step is crucial for ensuring regulatory compliance and facilitating accurate, thorough analysis or assessment.

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

Particular	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 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	0	0	0	0
Workers	0	0	0	0

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No/ NA) No**PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders.**

(This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders, including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also be responsive to stakeholder concerns and feedback.)

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

Our company, dedicated to responsibility and innovation, places strong emphasis on identifying and engaging with stakeholders to foster mutually beneficial relationships. Our approach involves analyzing revenue generation sources, investment liquidity, and access to financial services. We also actively engage in auditing and assurance processes, manage the gold supply chain, and focus on driving sales and revenue growth. By understanding the needs and expectations of our stakeholders, we aim to address them effectively while advancing our corporate objectives.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Events, Mails, SMS, Brochures, Website	Others - On periodical basis	To understand customer preferences, feedback and resolve their grievances.
Shareholders & Investors	No	Shareholder Meets, Email, Stock Exchange (SE) intimations investor/ analysts meet, Conference calls, Media releases, Annual reports	Others - Quarterly, Half yearly and annually	Meeting related communications
Bankers	No	Press Releases, Events	Quarterly	Consortium meetings
Media	No	Meetings	Others - On periodical basis	To create awareness about products and services
Suppliers	No	Meetings, calls, training, workshop and webinar, Website, social media	Others - On periodical basis	Queries/suggestions/ assurance/ complaints etc.
Employees	No	Counselling sessions, Interactive meetings, Internal management development programmes etc.	Others - Daily	To keep employees updated and address their concerns

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 has processes in place for regular consultations with stakeholders on economic, environmental, and social matters. These consultations occur through various channels, including investor meetings, customer and employee feedback, and regulatory interactions. The Stakeholders Relationship Committee monitors key concerns and feedback, ensuring that findings are reported to the Committee or Board for consideration in decision-making.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No). Yes

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.

Our company engages with key stakeholders, including customers, through channels like meetings, emails, and events. Customer feedback plays a crucial role in shaping our policies and activities, particularly in product development. This ongoing engagement ensures our initiatives align with customer expectations and support our sustainability goals.

PRINCIPLE 5: Businesses should respect and promote human rights.

(This principle focuses on the importance of human rights. Companies should respect and promote human rights, including the rights to freedom of expression, association, and privacy. They should also prevent and address human rights violations in their operations and value chains.)

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**

Benefits	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees/workers covered (B)	% (B / A)	Total (C)	No. of employees/workers covered (D)	% (D / C)
Employees						
Permanent	12,534	12,531	99.98%	11,177	11,177	100%
Other than permanent*	NA	NA	NA	NA	NA	NA
Total Employees	12,534	12,531	99.98%	11,177	11,177	100%
Workers**						
Permanent	NA	NA	NA	NA	NA	NA
Other than permanent	NA	NA	NA	NA	NA	NA
Total Workers	NA	NA	NA	NA	NA	NA

*The Company does not have any staff in the 'Other than permanent' category.

**The Company does not have any staff in 'Workers' category.

2. Details of minimum wages paid to employees and workers

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	10,031	0	0%	10,031	100%	9,032	0	0%	9,032	100%
Female	2,503	0	0%	2,503	100%	2,145	0	0%	2,145	100%
Total	12,534	0	0%	12,534	100%	11,177	0	0%	11,177	100%
Other than Permanent*										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Workers**										
Permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than Permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

*The Company does not have any staff in the "Other than Permanent" category

**The Company does not have any staff in the "Workers" category.

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Particular	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)*	9**	12,12,00,000	0	0
Key Managerial Personnel	3	1,89,60,000	0	0
Employees other than BOD and KMP	10,031	3,56,441	2,503	2,04,064
Workers***	0	0	0	0

*The remuneration of the Board of Directors (BOD) includes the remuneration paid to Executive Directors but excludes commission and/or sitting fees paid to directors. Non-Executive and Independent Directors are excluded, as they do not receive any remuneration.

**Count excludes promoters and key personnel

***The Company does not have any staff in the "Workers" category

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

Particulars	FY 2024-25*	FY 2023-24
Gross wages paid to females as % of total wages	12.89%	11%

*Total wages excludes full & final settlements.

The figures for the current year are not directly comparable to the previous year due to updated guidelines as per the Industry Standards.

Link to the Industry Standards: <https://nsearchives.nseindia.com/web/sites/default/files/inline-files/Industry%20Standards%20Note%20on%20BRSR%20with%20Annexure.pdf>

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

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

We have formed an internal committee in each of our locations. In case of any grievances, employees can report to the committee via email and by mobile numbers published on the notice board.

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

Particulars	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour / Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

Particulars	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	0	0
Complaints on POSH upheld	0	0

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

The contact information for our Ethics Committee is prominently displayed in all our showrooms, and employees can also report concerns through the dedicated employee mobile app. Our robust Whistle-blower Policy encourages open communication and the reporting of any unlawful or unethical behaviour. This policy empowers all stakeholders—from Directors to employees—to raise genuine concerns with the Audit Committee, while ensuring the confidentiality and protection of the whistle-blower. For further details, please consult our corporate resources.

<https://www.kalyanjewellers.net/images/investors-new/pdf/corporate-governance/policies/Whistle%20Blower%20Policy.pdf>

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No/NA) No**10. Assessments for the year:**

Name of the Assessment*	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	0%
Forced/involuntary labour	0%
Sexual harassment	0%
Discrimination at workplace	0%
Wages	0%
Others – please specify	0%

*While formal assessments have not been done, compliance across the Company is ensured with the necessary filings with the concerned regulatory authorities.

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

NA*

*There were no such concerns during the year

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

(This principle emphasises the importance of environmental stewardship. Companies should minimise their impact on the environment, conserve natural resources, and promote environmental sustainability. They should also take steps to restore and rehabilitate degraded ecosystems.)

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

Parameter	FY 2024-25* (in Giga Joules)	FY 2023-24** (in Giga Joules)
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C.)	0	0
Total energy consumed from renewable sources (A+B+C)	0	0
From non-renewable sources		
Total electricity consumption (D)	1,42,967.27	1,68,765.48
Total fuel consumption (E)	31,361.70	20,636.26
Energy consumption through other sources (F)	0	
Total energy consumed from non-renewable sources (D+E+F)	1,74,328.97	1,89,401.74
Total energy consumed (A+B+C+D+E+F)	1,74,328.97	1,89,401.74

Parameter	FY 2024-25* (in Giga Joules)	FY 2023-24** (in Giga Joules)
Energy intensity per rupee of turnover [Total energy consumed (in GJ) / Revenue from operations (in rupees)]	0.0000008056	0.0000011943
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** [Total energy consumed (in GJ)/ Revenue from operations in rupees adjusted for PPP]	0.0000166445	0.0000246739
Energy intensity in terms of physical output [Total energy consumed (in GJ) / Weight of Commodities Sold (in grams)]	0.0033099670	0.0041367351
Energy intensity (optional) – the relevant metric may be selected by the entity	NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? Yes

If yes, name of the external agency. Vinay & Keshava LLP

*Energy consumption has been calculated using spend-based method

**The company has revised its calculation methodology to better align with best practices, resulting in an updated figure for the prior year.

***The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2024-25, which is 20.66

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No) No

If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

NA*

*PAT scheme is not applicable to the company

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

Parameter	FY 2024-25*	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	1,94,734.80	18,150
(iv) Seawater / desalinated water	0	0
(v) Others –	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,94,734.80	18,150
Total volume of water consumption (in kilolitres)	1,94,734.80	18,150
Water intensity per rupee of turnover [Total water consumption (in KL) / Revenue from operations (in rupees)]	0.0000008999	0.00000011
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** [Total water consumption (in KL) / Revenue from operations in rupees adjusted for PPP]	0.0000185928	0.00000261
Water intensity in terms of physical output [Total water consumption (in KL) / Weight of Commodities Sold (in grams)]	0.0036974105	0.00039641
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No) Yes

If yes, name of the external agency. Vinay & Keshava LLP

*As per CGWA guidelines, the estimated water consumption for all offices is based on an assumption of 45 liters per person per day (365 days) and is included in third party water for FY 2024-25.

** The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2024-25, which is 20.66

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
No treatment	1,94,734.80	18,150
With treatment – please specify level of treatment	0	0
(v) Others		
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)*	1,94,734.80	18,150

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) Yes

If yes, name of the external agency. Vinay & Keshava LLP

*The value for water consumed has been taken as water discharged, assuming 100% water consumed as water discharged.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? No*

If yes, provide details of its coverage and implementation.

*As a retail-focused business, our operations do not involve any industrial processes that generate wastewater. Water usage is limited to non-industrial activities such as sanitation, cleaning, and other routine functions, leading to negligible wastewater output. Consequently, the volume of wastewater produced is minimal and does not warrant the need for a Zero Liquid Discharge (ZLD) system.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx	NA*	0	0
SOx	NA*	0	0
Particulate matter (PM)	NA*	0	0
Persistent organic pollutants (POP)	NA*	0	0
Volatile organic compounds (VOC)	NA*	0	0
Hazardous air pollutants (HAP)	NA*	0	0
Others – please specify	NA*	0	0

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) No

If yes, name of the external agency. NA

*As we do not have any manufacturing plants, the same is not material to us.

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

Parameter**	Unit	FY 2024-25	FY 2023-24*
Total Scope 1 emissions*** (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	2,335.89	1,458.21
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	28,871.45	33,565.58
Total Scope 1 and Scope 2 emissions per rupee of turnover [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e) / Revenue from operations (in rupees)]	Total Scope 1 and Scope 2 GHG Emissions (in MTCO ₂ e)/ Revenue from Operations (in rupees)	0.0000001442	0.0000002208
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)**** [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e) / Revenue from operations in rupees adjusted for PPP]	Total Scope 1 and Scope 2 GHG Emissions (in MTCO ₂ e)/ Revenue from operations in rupees adjusted for PPP	0.0000029796	0.0000045626
Total Scope 1 and Scope 2 emission intensity in terms of physical output [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e) / Weight of Commodities Sold (in grams)]	Total Scope 1 and Scope 2 GHG Emissions (in MTCO ₂ e)/ Weight of Commodities Sold	0.0005925307	0.0007649568
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) Yes

If yes, name of the external agency. Vinay & Keshava LLP

* The Company has revised its calculation methodology to better align with best practices, resulting in an updated figure for the prior year.

**Source of emission factors used - EPA's GHG Emission Factors Hub, CEA's CDM - CO₂ Baseline Database User Guide Version 19 has been used for the purpose of GHG Emissions calculations.

***Air conditioners and Refill of Fire Extinguishers are excluded from Scope 1 due to an active Annual Maintenance Contract (AMC).

**** The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2024-25, which is 20.66

8. Does the entity have any project related to reducing Green House Gas emission? (Yes/ No) No

If Yes, then provide details.

NA

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

Parameter	FY 2024-25*	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0	0
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0	0
Other Non-hazardous waste generated (H).		
Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	865.49	0
Total (A+B + C + D + E + F + G + H)	865.49	0
Waste intensity per rupee of turnover [Total waste generated (in MT) / Revenue from operations (in rupees)]	0.0000000040	0
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** Total waste generated (in MT) / Revenue from operations in rupees adjusted for PPP	0.0000000826	0
Waste intensity in terms of physical output [Total waste generated (in MT) / Weight of Commodities Sold (in grams)]	0.0000164330	0
Waste intensity (optional) – the relevant metric may be selected by the entity		

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste	FY 2024-25	FY 2023-24
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of waste	FY 2024-25	FY 2023-24
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	865.49	0
Total	865.49	0

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) Yes

If yes, name of the external agency. Vinay & Keshava LLP

*Waste generated has been taken on an assumption basis, based on the NBC standard's metric for commercial refuse, for FY 2024-25, for 365 working days. It was not estimated last year.

**The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2024-25, which is 20.66

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

Through the use of incineration and collaboration with reputable waste collection partners, we prioritize the safe and responsible disposal of waste. At the same time, we remain mindful of sustainability by actively opting for eco-friendly materials such as paper and glass to minimise our environmental footprint. These efforts reflect our deep commitment to environmental stewardship and our responsibility to safeguard the planet for future generations.

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:

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Y/N)	If no, the reasons thereof and corrective action taken, if any.
NA*				

*The Company does not have any operations in ecologically sensitive areas

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

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

*The Company did not undertake any environmental impact assessments during the year

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/NA). Yes

If not, provide details of all such non-compliances, in the following format:

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
NA	NA	NA	NA

PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

(This principle highlights the importance of responsible advocacy. Companies should engage in policy advocacy in a responsible and transparent manner, and avoid engaging in activities that could undermine the public interest or the democratic process.)

Essential Indicators

1. a. **Number of affiliations with trade and industry chambers/ associations.** 2
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/ International)
1	The Gem & Jewellery Export Promotion Council (GJEPC)	National
2	Federation of Indian Chambers of Commerce & Industry (FICCI)	National

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

Name of authority	Brief of the case	Corrective action taken
	NA*	

*There were no such issues during the year

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.

(This principle emphasises the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalised groups. They should also contribute to the development of local communities and support social and economic empowerment.)

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
			NA*		

*The Company did not undertake any social impact assessments during the year

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

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

*There were no projects for which rehabilitation and resettlement were undertaken

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

Our team comprises five committed professionals dedicated to resolving complaints promptly and effectively. Accessible via both phone and email, they are equipped to provide comprehensive support and address any concerns that may arise. We remain steadfast in our commitment to delivering exceptional customer service.

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

Particular	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	0.06%	0%
Directly from within India	99.83%	100%

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

Particular	FY 2024-25*	FY 2023-24
Rural	1.10%	0%
Semi-urban	16.15%	10%
Urban	46.88%	30%
Metropolitan	35.87%	60%

*Total wages exclude full & final settlements.

Leadership Indicators

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Healthcare	350	100%
2	Education	150	100%
3	Housing	75	75%
4	Rural Development	450	50%
5	Women Empowerment	80	75%

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

(This principle highlights the importance of responsible consumer engagement. Companies should provide safe, high-quality products and services, and ensure that they are marketed and sold ethically and responsibly. They should also be transparent about their products and services, and provide consumers with the information they need to make informed choices.)

Essential Indicators

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

We offer multiple convenient channels for our valued customers to share feedback or lodge complaints. Whether through email or phone, our dedicated support team is readily available to address any questions or concerns. We deeply appreciate customer input and are committed to continuously improving our services to better serve your needs. For more information, please visit our official website: <https://www.kalyanjewellers.net/contact-us.php>

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

Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product	0%
Safe and responsible usage	0%
Recycling and/or safe disposal	0%

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

Particular	FY 2024-25			FY 2023-24		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	1	0	NA	0	0	NA
Other	8	7	NA	0	0	NA

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

Particular	Number	Reason for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

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

If available, provide a web link of the policy

Cyber Security Policy - Kalyan Jewellers

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.

NA*

*There were no 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.

7. Provide the following information relating to data breaches

- Number of instances of data breaches along-with impact 0
- Percentage of data breaches involving personally identifiable information of customers 0
- Impact, if any, of the data breaches

NA*

*There were no cases of data breaches during the year

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN KALYAN JEWELLERS INDIA LIMITED'S BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

To the Board of Directors of Kalyan Jewellers India Limited,

1. We have undertaken to perform reasonable assurance engagement, for Kalyan Jewellers India Limited (the "Company" or "Kalyan") vide our engagement letter dated 31/03/2025 in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information" or "BRSR Core indicators") in accordance with the Criteria stated in paragraph 3 below. This Sustainability Information is included in the Business Responsibility and Sustainability Report (the "BRSR") of the Company for the year ended March 31st, 2025.

This engagement was conducted by our multidisciplinary team including assurance practitioners, environmental engineers and specialists.

2. Identified Sustainability Information

Our scope of reasonable assurance consists of the BRSR Core indicators listed in the Appendix I to our report. The reporting boundary of the Report is as disclosed in Question 13 of Section A: General Disclosures of the BRSR with exceptions disclosed by way of note under respective questions of the BRSR, where applicable.

Our reasonable assurance engagement was with respect to the year ended March 31st, 2025 information only and we have not performed any procedures with respect to earlier periods, and any elements thereto, and, therefore, do not express any opinion thereon.

3. Criteria

The Criteria used by the Company to prepare the Identified Sustainability Information is as under:

The criteria used is the "BRSR Core", which is a subset of the BRSR, consisting of a set of Key Performance Indicators ("KPIs")/ metrics under nine Environmental, Social and Governance ("ESG") attributes, as per the format of BRSR Core specified in Annexure 17A, read with the format of BRSR and the Guidance Note given in Annexure 16 and 17, respectively, of the SEBI Master Circular for 'compliance with the provisions of the SEBI LODR Regulations, 2025 by Listed Entities' dated November 11, 2024, and the SEBI Circular on the 'Industry Standards on Reporting of BRSR Core' dated December 20, 2024 (collectively referred to as the "SEBI Circulars")

4. Management's Responsibility

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Identified Sustainability Information including the reporting boundary of BRSR, disclosing environmental information basis operational control approach, taking into account applicable laws and regulations including the SEBI circulars, related to reporting on the Identified

Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error. The Management and the Board of Directors of the Company are also responsible for overseeing the Company's compliance with the requirements of LODR Regulations and the SEBI Circular in relation to the BRSR Core.

5. Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between companies.

Measurement of certain amounts and BRSR Core metrics, some of which are estimates, is subject to inherent measurement uncertainty, for example, GHG emissions, water footprint, energy footprint, waste. Obtaining sufficient appropriate evidence to support our opinion does not reduce the uncertainty in the amounts and metrics.

6. Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and the SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

We apply Standard on Quality Control (the "SQC") 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

7. Our Responsibility

Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information listed in Appendix I based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 "Assurance Engagements on Greenhouse Gas Statements" (together the "Standards"), both issued by the Sustainability Reporting Standards Board (the "SRSB") of the ICAI.

These Standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information listed in Appendix I and included in the Report are prepared, in all material respects, in accordance with the Criteria.

A reasonable assurance engagement involves identifying and assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies and agreeing or reconciling with underlying records.

Below is the informative summary of the procedures performed by us:

- Obtained an understanding of the Identified Sustainability Information and related disclosures.
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information.
- Made inquiries of Company's management, including those responsible for preparing the BRSR report, finance team, human resource team amongst others and those with the responsibility for managing the Company's BRSR.
- Obtained an understanding and performed an evaluation of the design of the key processes and controls for recording, processing and reporting on the Identified Sustainability Information on sample basis of different offices. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of internal controls
- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures. Performed substantive testing on a sample basis of the Identified Sustainability Information to verify that the data had been appropriately measured with the underlying documents recorded, collated and reported. This includes reconciling the Identified Sustainability Information with the underlying records and recalculation on a sample basis.
- Where applicable, for the Identified Sustainability Information in the BRSR, we have relied on the information in the audited standalone financial statements of the Company for the year ended March 31, 2025 and the underlying trial balance
- Evaluated the reasonableness and appropriateness of significant estimates and judgements made by the management in the preparation of the Identified Sustainability Information.
- Obtained representations from Company's management.

We also performed such other procedures as we considered necessary in the circumstances.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

8. Exclusions

Our assurance scope excludes the following and therefore we do not express an opinion on the same:

- Operations of the Company other than the Identified Sustainability Information in Appendix I;
- Aspects of the BRSR and the data/information (qualitative or quantitative) included in the BRSR other than the Identified Sustainability Information;
- Data and information outside the defined reporting period i.e., April 1, 2024 – March 31, 2025;
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

9. Other information

The Company's management is responsible for the other information. The other information comprises the information included within the BRSR other than Identified Sustainability Information and our independent assurance report dated 09-06-2025 thereon.

Our opinion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon.

In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

10. Reasonable Assurance Opinion

Based on the procedures we have performed and the evidence we have obtained, the Company's Identified Sustainability Information listed in Appendix I for the year ended March 31, 2025 (as stated under "Identified Sustainability Information") are prepared in all material respects, in accordance with the criteria (as stated under "Criteria").

11. Restriction on use

Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on Company's sustainability performance and activities.

Accordingly, we accept no liability to anyone, other than the Company. Our Reasonable Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For Vinay and Keshava LLP

Chartered Accountants,
Firm Reg No.: 005586S/S-200008

S/d

CA Prasanna K S

Partner

Membership No: 232959

UDIN: 25232959BMNTBX3093

Place: Bengaluru

Date: 09-06-2025

Appendix I

Identified Sustainability Information subject to Reasonable Assurance

Sr. No.	Reporting Standard Reference	Indicator Number
Section C: Principle [P] Wise Performance Disclosures- Essential Indicators [E]		
1	P-1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	E-8: Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured). E-9: Details of concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances and investments, with related parties.
2	P-3: Businesses should respect and promote the well-being of all employees, including those in their value chains.	E-1c: Spending on measures towards well-being of employees and workers (including permanent and other than permanent). E-11: Details of safety-related incidents.
3	P-5: Businesses should respect and promote human rights.	E-3b: Gross wages paid to females as % of total wages paid by the entity. E-7: Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
4	P-6: Businesses should respect and make efforts to protect and restore the environment.	E-1: Details of total energy consumption (in Joules or multiples) and energy intensity. E-3: Disclosures related to water withdrawal and consumption (in kilo liters) and its Intensity. E-4: Details related to water discharged (in kilo liters). E-7: Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity. E-9: Details related to Waste management. Each category of waste generated (in metric tonnes) and its intensity, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) and total waste disposed by nature of disposal method (in metric tonnes).
5	P-8: Businesses should promote inclusive growth and equitable development.	E-4: Percentage of input material (inputs to total inputs by value) sourced from suppliers. E-5: Job creation in smaller towns - wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis), as % of total wage cost.
6	P-9: Businesses should engage with and provide value to their consumers in a responsible manner.	E-7: Information relating to data breaches.