SEC/33/2026-2027 **August 20, 2026**

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 2025-26

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 2025-26 which forms part of the Annual Report for FY 2025-26.

Thanking You

For Kalyan Jewellers India Limited

RETNAVILASAM GOPINATHAN NAIR JISHNU
Digitally signed by RETNAVILASAM GOPINATHAN NAIR JISHNU
Date: 2026.08.20 09:48:26 +05'30'

Jishnu RG
Company Secretary & Compliance Officer

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

(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 2025-2026
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 Kerala 680002, India
5	Corporate address	Corporate office, Tc – 32/204/2 Sitaram Mill Road/Premji Road, Punkunnam Thrissur Kerala 680002, 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	2025-26
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited & National Stock Exchange of India Limited
11	Paid-up Capital	10,32,74,02,070
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 assurance on BRSR Core indicators

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 and retailing of jewellery made from precious metals and stones*	The Company is engaged primarily in the business of manufacturing and trading of jewellery and articles made of gold, silver, diamond, platinum and other precious and semi precious stones.	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	1,481*	1,481*
International	0	0	0

*Note: The number of offices reported above is exclusive of stores/offices of Candere Lifestyle Jewellery Pvt. Ltd. (candere store), wholly owned subsidiary of the Company. The total number of stores including the Candere stores are 1,605.

19. Markets served by the entity:

a. Number of locations

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

Note:

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

International: The company has a presence in multiple countries through exports, subsidiaries, joint ventures, sales offices, or direct operations.

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 caters to discerning customers who value exquisite craftsmanship, timeless designs, and exceptional quality that reflect their distinctive 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)	14,668	11,617	79.19%	3,051	20.81%
2	Other than Permanent (E)	0	0	0	0	0
3	**Total employees (D + E)**	14,668	11,617	79.19%	3,051	20.81%
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 (E)	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 (A)	No. and percentage of Females	
		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 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	41.97%	78.47%	49.41%	44.78%	86.12%	52.84%	35.92%	58.41%	39.95%
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	Candere Lifestyle Jewellery Private Limited	Subsidiary	100%	No
2	KJG Brands Private Limited	Subsidiary	100%	No
3	Kalyan Jewellers, INC., USA	Subsidiary	100%	No
4	Kalyan Jewellers FZE, UAE	Subsidiary	100%	No
5	Kalyan Gold & Diamond Jewellery Limited	Subsidiary	100%	No
6	Kalyan Jewellers LLC, UAE	Subsidiary	100%	No
7	Kalyan Jewellers SPC, Oman	Subsidiary	100%	No
8	Kalyan Jewellers for Golden Jewellery Company, W.L.L., Kuwait	Subsidiary	49%	No
9	Kalyan Jewellers W.L.L, Qatar	Subsidiary	49%	No
10	Kalyan Jewellers Procurement LLC, UAE	Subsidiary	100%	No
11	Kalyan Jewellers Procurement SPC, Oman	Subsidiary	100%	No
12	Kenouz Al Sharq Gold Ind. LLC, UAE	Subsidiary	100%	No

VI. CSR Details

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

	Yes
a. Turnover (in ₹)	3,10,27,09,20,000
b. Net worth (in ₹)	61,20,54,90,000

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	0	0	NA	0	0	NA
Shareholders	Yes	10	0	NA	2	0	NA
Employees and workers	Yes	0	0	NA	0	0	NA
Customers	Yes	10	7	NA	9	7	NA
Value Chain Partners	Yes	0	0	NA	0	0	NA
Other (please specify)	Yes	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

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

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 remain competitive and relevant in the jewellery industry, it is essential to embrace innovation and technology. These advancements can enhance production efficiency, improve the quality of designs and products, strengthen customer engagement, and open new avenues for marketing and sales. Failing to keep pace with technological progress may result in a shrinking customer base and a reduced market presence.	-	Positive

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)
2	Data Security and Privacy	Risk	Companies are evaluated based on the volume of personal data they collect, their exposure to evolving privacy regulations, their susceptibility to potential data breaches, and the robustness of their data protection measures.	At the Company, we continuously explore opportunities to strengthen our data management and software capabilities. Our focus is on leveraging cloud-based solutions for data storage and enhancing our software services. These efforts are aimed at improving efficiency, scalability, and overall performance to better meet the evolving needs of our valued stakeholders.	Negative
3	Customer Satisfaction	Risk	Customer satisfaction plays a crucial role in the jewellery industry. A negative experience can disrupt business continuity, whereas a positive one can drive revenue growth and strengthen brand reputation.	We conduct detailed surveys and offer comprehensive post-purchase support to ensure customer satisfaction. This proactive approach enables us to gather valuable feedback, identify areas for improvement, and deliver exceptional service, helping us build strong and lasting relationships with our customers.	Negative
4	Product Design, quality and safety	Opportunity	Design innovation is essential for a jewellery brand, as it attracts customers and helps differentiate the brand in a competitive market. Equally important is a strong commitment to product safety, which builds customer trust and ensures compliance with India's stringent standards for jewellery quality and purity.	-	Positive
5	Product Transparency and Disclosure	Risk	For a jewellery company, transparency and clear communication about products are essential for building customer trust. Providing accurate and detailed information about materials, sourcing, and manufacturing processes empowers consumers to make ethically informed choices. This approach strengthens brand reputation, fosters customer loyalty, and ultimately supports higher sales and long-term business success.	We ensure strict compliance with all applicable regulations by regularly updating BIS and HUID marks and transparently sharing relevant information. Our commitment to aligning with evolving regulatory standards reflects our dedication to integrity and transparency. These proactive measures strengthen our reputation as a trustworthy and ethical organisation, instilling confidence among 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)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b	Has the policy been approved by the Board? (Yes/ No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c	Web Link of the Policies, if available	https://www.kalyanjewellers.net/investors/corporate-governance/policies.php								
2		Whether the entity has translated the policy into procedures. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3		Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4		Name of the national and international codes/ certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Our Company has fully implemented Bureau of Indian Standards (BIS) certification across its entire jewellery range, ensuring consistent quality, authenticity, and reliability in every piece we offer.								
5		Specific commitments, goals and targets set by the entity with defined timelines, if any.	As an organisation, we recognise the importance of establishing clear goals to monitor our progress in aligning with the principles of the NGRBC. We are committed to integrating our ESG initiatives into our core business strategies, with the objective of developing a robust ESG framework that promotes sustainability and delivers long-term value for all our stakeholders.								
6		Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA								

Governance, leadership and oversight

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

At Kalyan Jewellers, responsible business practices are deeply embedded in the way we operate, shaping our approach to long-term relationships and sustainable growth. Even in a constantly changing world, our dedication to sustainability and stakeholder well-being continues to remain steadfast.

Over the past year, we have strengthened our efforts to create a positive impact through focused CSR initiatives in healthcare, education, and infrastructure development. Projects such as Bhoomigeetham have contributed significantly towards supporting housing under the Government of Kerala's scheme. During challenging times, we have extended relief and support to affected communities while also empowering vulnerable groups, including unemployed widows across several states, through home loan assistance. We have further supported underprivileged students by sponsoring their educational expenses and helping them pursue a brighter future.

Healthcare remains a key area of our social commitment. Through the Kalyan Jewellers Foundation, we are progressing with the development of a dialysis centre in Muthuvar, Thrissur, which is expected to positively impact many lives by 2025. Our continued support to hospitals through the provision of medical equipment and treatment assistance reflects our commitment to community well-being.

Within the organisation, the welfare, health, and happiness of our employees and their families continue to be of utmost importance. Our values of integrity, professionalism, and innovation remain central to the way we conduct our business.

The materiality assessment undertaken this year has further strengthened our understanding of the most significant issues impacting both our business and stakeholders. These insights reinforce our commitment to integrating robust ESG practices and strong governance standards across all aspects of our operations.

We sincerely thank all our stakeholders for their continued trust and support, which motivates us to consistently strive for higher standards and create enduring value.

T.S. Kalyanaraman
Managing Director

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

T.S. Kalyanaraman, MD

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 crucial role in embedding Environmental, Social, and Governance considerations into our Company's strategic and decision-making processes. It is dedicated to aligning our operations with ethical and sustainable practices, reinforcing our commitment 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								
b.	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								
b.	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	1	Training on SEBI LODR regulations & Training on Insider Trading Regulations.	100%
Key Managerial Personnel	2	Training on POSH, Training on Prohibition of Insider Trading, Training on Company Code of Conduct.	100%
Employees other than BOD and KMPs	648	Induction, On-Job Training, Leadership Skill Development Programme, Manager Level Training, Whistle-blowing, PoSH	39%
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 ₹) (For Monetary Cases only)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine					
Settlement	NA*				
Compounding fee					

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				

*There were no such cases in the financial year 2025-26

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 such cases in the financial year 2025-26

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 essential to our sustained success. Transparency, characterised by openness, consistency, and accountability, remains one of our guiding principles. We are firmly committed to fairness and integrity in all our business dealings, adhering to the highest ethical standards while complying with both the letter and spirit of applicable laws.

We recognise that corruption is a significant global challenge, as highlighted by the United Nations Global Compact. It impedes sustainable development, disproportionately affects vulnerable communities, and undermines the social fabric. Corruption is a criminal offence in many jurisdictions, and both the Company and its employees may face legal consequences for any unlawful conduct, irrespective 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 approach to corruption and expect strict adherence to our Code of Ethics, Anti-Bribery Policy, and all applicable 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/corporate-governance/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 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers*	0	0

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

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

Case Details	FY 2025-26		FY 2024-25	
	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 2025-26	FY 2024-25
Number of days of accounts payables	35	34

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases*	a. Purchases from trading houses as % of total purchases	0%	0%
	b. Number of trading houses where purchases are made from	0%	0%
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0%	0%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	0%	0%
	b. Number of dealers/distributors to whom sales are made	0%	0%
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0%	0%
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	0.22%	0.58%
	b. Sales (Sales to related parties/Total Sales)	0.10%	0.31%
	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. **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 established robust processes to prevent and manage conflicts of interest involving Board members. Directors are required to disclose their interests at the time of appointment and update them whenever there are any changes. These disclosures are duly recorded and monitored. In the event of a conflict, the concerned Director refrains from participating in related discussions or decision-making. The Company also adheres to a Code of Conduct for Board Members and Senior Management Personnel, which provides guidance on ethical behaviour and the effective management of 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 2025-26	FY 2024-25	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?

   No

   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	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	11,617	11,617	100%	0	0%	0	0%	0	0%	0	0%
Female	3,051	3,051	100%	0	0%	3,051	100%	0	0%	0	0%
Total	**14,668**	**14,668**	**100%**	**0**	**0%**	**3,051**	**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	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers**											
Male	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 not 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 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.01%	0.04%

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	99.98%	0%	Yes	99.98%	0%	Yes
Gratuity	99.98%	0%	Yes	99.98%	0%	Yes
ESI	99.98%	0%	Yes	99.98%	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 towards installing ramps at its corporate premises to enhance accessibility for 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	49%	77%	NA*	NA*
Total	**49%**	**77%**	**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 implemented a robust Whistle-blower Policy to strengthen transparency and accountability. This policy enables all stakeholders—including Directors, employees, and associates—to report any unlawful or unethical conduct in a secure and confidential manner. It safeguards the identity and rights of the whistle-blower while facilitating direct communication with the Audit Committee. For further details, please refer to 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 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C.)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent employees	14,668	0	0%	12,534	0	NA
Male	11,617	0	0%	10,031	0	NA
Female	3,051	0	0%	2,503	0	NA
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 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	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (C/D)
Employees										
Male	11,617	11,614	99.97%	4,063	34.97%	10,031	10,028	99.97%	3,391	33.81%
Female	3,051	3,051	100%	1,710	56.05%	2,503	2,503	100%	1,359	54.29%
Total	**14,668**	**14,665**	**99.98%**	**5,773**	**39.36%**	**12,534**	**12,531**	**99.98%**	**4,750**	**37.90%**
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 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (D)	No. (E)	% (E/D)
Employees						
Male	11,617	11,614	99.97%	10,031	10,028	99.97%
Female	3,051	3,051	100%	2,503	2,503	100%
Total	**14,668**	**14,665**	**99.98%**	**12,534**	**12,531**	**99.98%**
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 places strong emphasis on employee well-being by providing comprehensive safety training and encouraging active participation in occupational health programmes. It also conducts regular evacuation exercises and mock drills to ensure readiness for 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 2025-26	FY 2024-25
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 is a top priority across all our jewellery retail outlets. We strictly adhere to health and safety guidelines prescribed by both local and national authorities in India. Our showrooms are maintained to high standards of cleanliness and hygiene, with proper ventilation and well-defined protocols for handling and displaying jewellery. To ensure consistency and compliance, each store follows detailed processes and checklists.

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

Particulars	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	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 entails collecting essential documents from relevant parties, such as identification proofs, financial statements, contracts, and other key records needed to support or verify a particular claim or procedure. This step is vital for ensuring regulatory compliance and enabling accurate and comprehensive 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 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	0	0	0	0

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

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0%
Working Conditions	0%

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, driven by a commitment to responsibility and innovation, places strong emphasis on identifying and engaging with stakeholders to build mutually beneficial relationships. Our approach includes evaluating revenue streams, investment liquidity, and access to financial services, alongside actively participating in auditing and assurance processes. We also focus on managing the gold supply chain and driving sales and revenue growth. By understanding the needs and expectations of our stakeholders, we strive to address them effectively while advancing our corporate objectives.

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

Stakeholder Group	Whether identified as Vulnerable & 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	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	Quarterly, Half-yearly, and Annually	Meeting-related communications
Bankers	No	Press Releases, Events	Quarterly	Consortium meetings
Media	No	Meetings	On periodical basis	To create awareness about products and services
Suppliers	No	Meetings, calls, training, workshop and webinar, Website, social media	On periodical basis	Queries/suggestions/ assurance/complaints etc.
Employees	No	Counselling sessions, Interactive meetings, Internal management development programmes etc.	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 established processes for regular consultation with stakeholders on economic, environmental, and social matters. These engagements are conducted through various channels, including investor meetings, customer and employee feedback, and regulatory interactions. The Stakeholders Relationship Committee oversees key concerns and feedback, ensuring that relevant insights 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 actively engages with key stakeholders, including customers, through various channels such as meetings, emails, and events. Customer feedback plays a vital role in shaping our policies and activities, particularly in product development. This continuous engagement helps ensure that our initiatives remain aligned with customer expectations while supporting our sustainability objectives.

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 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						
Permanent	14,668	14,665	99.98%	12,534	12,531	99.98%
Other than permanent*	NA	NA	NA	NA	NA	NA
Total Employees	**14,668**	**14,665**	**99.98%**	**12,534**	**12,531**	**99.98%**
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 the 'Workers' category.

2. Details of minimum wages paid to employees and workers

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										
Male	11,617	0	0%	11,617	100%	10,034	0	0%	10,034	100%
Female	3,051	0	0%	3,051	100%	2,503	0	0%	2,503	100%
Total	**14,668**	**0**	**0%**	**14,668**	**100%**	**12,534**	**0**	**0%**	**12,534**	**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	11,17,41,648	1	0
Key Managerial Personnel**	3	2,00,72,484	0	0
Employees other than BOD and KMP	11,617	3,88,778	3,051	2,25,098
Workers***	NA	NA	NA	NA

*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 Executive Directors

***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 2025-26	FY 2024-25
Gross wages paid to females as % of total wages*	13.97%	12.89%

*Total wages excludes full & final settlements

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

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

The contact details of our Ethics Committee are prominently displayed across all our showrooms, and employees can also raise concerns through the dedicated employee mobile app. Our comprehensive Whistle-blower Policy fosters a culture of openness by encouraging the reporting of any unlawful or unethical conduct. It empowers all stakeholders, from Directors to employees, to report genuine concerns to the Audit Committee, while ensuring the confidentiality and protection of the whistle-blower. For more information, please refer to 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

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

Leadership Indicators

1. **Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016? (Yes/No)**

   Yes

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

Name of the Assessment	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	0%
Discrimination at workplace	0%
Child Labour	0%
Forced Labour/Involuntary Labour	0%
Wages	0%
Others – please specify	0%

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 2025-26 (in Giga Joules)	FY 2024-25 (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)	1,78,356.76	1,42,967.27
Total fuel consumption (E)	34,770.89	31,361.70
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	2,13,127.66	1,74,328.97
Total energy consumed (A+B+C+D+E+F)*	2,13,127.66	1,74,328.97
Energy intensity per rupee of turnover [Total energy consumed (in GJ)/Revenue from operations (in rupees)]	0.0000006869	0.0000008056
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]	0.0000139717	0.0000166445
Energy intensity in terms of physical output [Total energy consumed (in GJ)/Weight of Commodities sold (in grams)]	0.0033941356	0.0033099670
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 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 2026, which is 20.34

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

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	2,40,921.90	1,94,734.80
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)*	2,40,921.90	1,94,734.80
Total volume of water consumption (in kilolitres)**	48,184.38	38,946.96
Water intensity per rupee of turnover [Total water consumption (in KL)/Revenue from operations (in rupees)]	0.0000001553	0.0000001800
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]	0.0000031588	0.0000037186
Water intensity in terms of physical output [Total water consumption (in KL)/ Weight of Commodities sold (in grams)	0.0007673538	0.0007394821
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 withdrawal of 45 litres per person per day and is included in third-party water.

**During the reporting year, the Company adopted the methodology proposed in the Urban Wastewater Scenario in India study (August 2022), which considers a 20% water loss factor while calculating water consumption. To ensure consistency and comparability across reporting periods, the revised methodology has been applied retrospectively, and the previous year's figures have been restated accordingly.

***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 2026, which is 20.34.

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

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in 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*	1,92,737.52**	1,55,787.84**
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)*	**1,92,737.52**	**1,55,787.84**

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

*Water consumption at office locations is discharged into community sewage.

**During the reporting year, the Company adopted the methodology proposed in the Urban Wastewater Scenario in India study (August 2022), which assumes that 80% of the water withdrawn is discharged as wastewater to the third party.

5. Has the entity implemented a mechanism for Zero Liquid Discharge?

No

If yes, provide details of its coverage and implementation.

NA*

*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 2025-26	FY 2024-25
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 2025-26	FY 2024-25
Total Scope 1 emissions** (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	2,662.65	2,335.89
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	35,175.92	28,871.45
Total Scope 1 and Scope 2 emissions per rupee of turnover	(in $MTCO_2e$)/ [Revenue from operations (in rupees)]	0.0000001220	0.0000001442
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 $MTCO_2e$)/Revenue from operations in rupees adjusted for PPP]***	0.0000024805	0.0000029796
Total Scope 1 and Scope 2 emission intensity in terms of physical output	[Total Scope 1 and Scope 2 GHG emissions (in $MTCO_2e$)/Weight of Commodities sold (in grams)	0.0006025930	0.0005925307
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

*Source of emission factors used - EPA's GHG Emission Factors Hub, CEA's CDM - CO_2 Baseline Database User Guide Version 20 [MJ6.1] 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 2025-26, which is 20.34.

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 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0	0
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. (G)	0	0
Other Non-hazardous waste generated (H).	1,070.76	865.49
Total (A + B + C + D + E + F + G + H)*	**1,070.76**	**865.49**
Waste intensity per rupee of turnover [Total waste generated (in MT)/Revenue from operations (in rupees)]	0.0000000035	0.0000000040
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	0.0000000702	0.0000000826
Waste intensity in terms of physical output Total waste generated (in MT)/Weight of Commodities sold (in grams)	0.0000170522	0.0000164330
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA

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

Category of waste	FY 2025-26	FY 2024-25
(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 2025-26	FY 2024-25
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	**1,070.76**	**865.49**

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 and FY 2025-26, for 365 working days.

**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 2026, which is 20.34.

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

We prioritise the safe and responsible disposal of waste through methods such as incineration and partnerships with reputable waste collection agencies. At the same time, we remain committed to sustainability by actively choosing eco-friendly materials like paper and glass to minimise our environmental impact. These efforts reflect our strong dedication to environmental stewardship and our responsibility to protect 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			

Leadership Indicators

5. Does the entity have a business continuity and disaster management plan? (Yes/No) Yes

Give details in 100 words/web link.

The entity has put in place policies and processes aimed at ensuring continuity in leadership and critical business functions during unforeseen situations and transitions.

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

5. 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*	

*No adverse orders relating to anti-competitive conduct were received from any regulatory authority during the reporting year. Accordingly, no corrective actions were required or undertaken by the Company.

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 ₹)
				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 consists of five dedicated professionals focused on addressing complaints in a timely and effective manner. Available through both phone and email, they are well-equipped to offer comprehensive support and resolve any concerns that may arise. We remain committed to delivering a high standard of customer service.

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

Particular	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	16.10%	0.06%
Directly from within India	99.90%	99.83%

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 2025-26	FY 2024-25*
Rural	0.26%	1.10%
Semi-urban	10.45%	16.15%
Urban	52.01%	46.88%
Metropolitan	37.28%	35.87%
Place to be categorised as per RBI Classification System - rural/semi-urban/urban/metropolitan)		

*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	100	90%
2	Education	150	75%
3	Housing	100	90%
4	Rural Development	100	75%
5	Women Empowerment	50	80%

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 provide multiple convenient channels for our valued customers to share feedback or raise complaints. Whether via email or phone, our dedicated support team is readily available to assist with any queries or concerns. We highly value customer feedback and are committed to continually enhancing our services to better meet 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	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

Particular	FY 2025-26			FY 2024-25		
	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	3	2	NA	1	0	NA
Other	7	5	NA	8	7	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

   https://www.kalyanjewellers.net/images/investors-new/pdf/corporate-governance/policies/Policy%20on%20cyber%20security%20and%20risks%20related%20to%20data%20privacy.pdf

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

   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**

   a. Number of instances of data breaches along-with impact 0

   b. Percentage of data breaches involving personally identifiable information of customers 0%

   c. Impact, if any, of the data breaches

   NA*

   *There were no cases of data breaches during the year

Leadership Indicator

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

   https://www.kalyanjewellers.net/brands.php

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN KALYAN JEWELLERS INDIA LIMITED 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") 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" or the "Report") of the Company for the year ended 31 March 2026.

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 31 March 2026 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 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, the Securities and Exchange Board of India (SEBI) Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30 January 2026 , and the 'Industry Standards on Reporting of BRSR Core' issued by SEBI vide circular SEBI/HO/CFD-POD1/P/CIR/2024/177 dated 20 December 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 Sustainability Information including the reporting boundary of the Report, disclosing environmental information basis operational control approach, taking into account applicable laws and regulations, if any, related to reporting on the 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 Report and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

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.

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 12 July 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.

As part of reasonable assurance engagement in accordance with the Standards, we exercise professional judgment and maintain professional scepticism throughout the engagement.

8. Reasonable Assurance

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.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- 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 engineering team, quality team, finance team, human resource team amongst others and those with the responsibility for preparation of the Report.
- Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at other locations/offices on a sample basis under the reporting boundary. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information.
- 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.
- Tested the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis; and
- Tested the consolidation working of the corporate office and other locations/offices on a sample basis under the reporting boundary for ensuring the completeness of data being reported.

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

9. Exclusions

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

- Aspects of the Report and the data/information (qualitative or quantitative) other than the Identified Sustainability Information; and
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

10. 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 23.06.2026 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.

11. Opinion

Based on the procedures we have performed and the evidence we have obtained, the BRSR Core indicators for the year ended 31 March 2026 listed in Appendix I are prepared in all material respects, in accordance with the Criteria specified in the "Criteria" section of our report.

12. 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

CA Prasanna K S
Partner
Membership No: 232959
UDIN: 26232959SKATSH3866

Place: Bengaluru
Date: 23 June 2026

Appendix I

Identified Sustainability Information subject to Reasonable Assurance

Sr. No.	Principle and Indicator Reference	Attribute	Parameters (Key Performance Indicators)
1.	Principle 6 – E7	Green-house gas (GHG) footprint	1. Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)
			2. Total Scope 2 emissions (Break-up of the GHG CO_2e into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)
			3. a) Total Scope 1 and Scope 2 emissions (MT/V Total Revenue from operations) adjusted for PPP
			b) Total Scope 1 and Scope 2 emissions (MT/V Total output of product or services)
2.	Principle 6 – E3 and E4	Water footprint	1. Total water consumption
			2. Water consumption intensity
			a) Water Intensity per rupee of turnover adjusted for PPP
			b) Water Intensity in terms of physical output
			3. Water Discharge by destination and levels of Treatment
3.	Principle 6 – E1	Energy footprint	1. Total Energy Consumed
			2. % of energy consumed from renewable sources
			3. Energy intensity
			a) Energy Intensity per rupee of turnover adjusted for PPP
			b) Energy Intensity in terms of physical output
4.	Principle 6 – E9	Embracing circularity-details related to waste management by the entity	1. Plastic waste (A)
			2. E-waste (B)
			3. Bio-medical waste (C)
			4. Construction and demolition waste (D)
			5. Battery waste (E)
			6. Radioactive waste (F)
			7. Other Hazardous waste. Please specify, if any. (G)
			8. Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)
			9. Total waste generated (A+B+C+D+E+F+G+H)
			10. Waste intensity
			a) Waste Intensity per rupee of turnover adjusted for PPP
			b) Waste intensity in terms of physical output
			11. Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations
			12. For each category of waste generated, total waste disposed by nature of disposal method
5.	Principle 3 – E1(c) Principle 3 – E11	Enhancing employee wellbeing and Safety	1. Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company
			2. Details of safety-related incidents for employees and workers (including contract workers i.e. workers in the company's construction sites)
			a) Number of Permanent Disabilities
			b) Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)
			c) No of fatalities
6.	Principle 5 – E3(b) Principle 5 – E7	Enabling Gender Diversity in Business	1. Gross wages paid to females as a % of wages paid
			2. Complaints on POSH
			a) Total Complaints on Sexual Harassment (POSH) reported
			b) Complaints on POSH as a % of female employees/workers
			c) Complaints on POSH upheld

Sr. No.	Principle and Indicator Reference	Attribute	Parameters (Key Performance Indicators)
7.	Principle 8 – E4 Principle 8 – E5	Enabling Inclusive Development	1. Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/small producers and from within India
			2. Job creation in smaller towns – wages paid to people employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost
8.	Principle 9 – E7 Principle 1 – E8	Fairness in Engaging with Customers and Suppliers	1. Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events
			2. Number of days of accounts payable
9.	Principle 1 – E9	Open-ness of business	1. Concentration of purchases & sales done with trading houses, dealers, and related parties
			a) Purchases from trading houses as % of total purchases
			b) Number of trading houses where purchases are made from
			c) Purchases from top 10 trading houses as % of total purchases from trading houses
			d) Sales to dealers/distributors as % of total sales
			e) Number of dealers/distributors to whom sales are made
			f) Sales to top 10 dealers/distributors as % of total sales to dealers/distributors
			2. Loans, advances & investments with related parties – Share of RPTs (as respective %age) in:
			a) Purchases
			b) Sales
			c) Loans & advances
			d) Investments