ANNEXURE - F

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) FY 2025-26

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity:	L51109WB1974PLC029637
2. Name of the Listed Entity	IFB Industries Limited
3. Year of incorporation:	1974
4. Registered office address:	14, Taratolla Road Kolkata - 700 088, India Tel : (+91) (33) 3048 9299 Fax : (+91) (33) 3048 9230
5. Corporate address:	Plot No. IND-5, Sector – I East Kolkata Township Kolkata - 700 107 Tel : (+91) (33) 3984 9524
6. E-mail:	investors@ifbglobal.com
7. Telephone:	(+91) (33) 3984 9524
8. Website:	www.ifbindustries.com
9. Financial year for which reporting is being done:	FY 2025-26 (April 1, 2025 - March 31, 2026)
10. Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE) and BSE Limited (BSE)
11. Paid-up Capital	41.28* (in INR Cr) as on 31st March 2026
12. Name and Contact Details of the person who may be contacted in case of any queries on the BRSR report	Mr. Collegal Srinivasan Govindaraj (DIN: 10149022) Designation: ED - Manufacturing (HAD) Telephone No: 08043719272 Email ID: govindarajcs@ifbglobal.com Mr. Arup Das (DIN: 08417965) Designation: ED - Engineering Business Telephone No: 033-39849676 Email ID: arupdas@ifbkolkata.com
13. Reporting boundary: Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis
14. Name of assurance provider	NA
15. Type of assurance obtained	NA

Note: *Includes forfeited shares

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	Home Appliance products	The division is engaged in the business of manufacturing and marketing of Home Appliances Products.	80.14%
2	Engineering products	The division is engaged in manufacturing of diverse metal parts, accessories for motor vehicles, fine blanked components, stamping components etc.	17.09%

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

Sr. No.	Product/Services	NIC Code	% of Turnover Contributed by the Product
1	Home appliances products viz., Washing Machines (Domestic and Industrial), Air Conditioners, Dryers, Microwave Ovens, Dishwashers, Refrigerators etc.	2750	80.14%
2	Engineering products viz., fine blanked components, stamping components and other diverse parts and accessories for Motor Vehicles etc.	2930	17.09%

III. Operations

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

Locations	No. of Plants	No. of Offices	Total
National	10	83	93
International	–	1	1

19. Markets served by the entity:

a. Number of locations

Locations	Nos.
National (States)	PAN India
International (Countries)	19

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

Contribution of Exports to Revenue is 0.47%

c. A brief on types of customers

Home Appliance Business

The Company is a leading manufacturer of home appliances and commercial appliances in India. Our customers come from diverse backgrounds and industries, and we are committed to meeting their needs through innovative and high-quality products and services.

Our customers include end-consumers, government bodies & departments like CSD, dealers, distributors, brand stores, e-commerce, LFR, Institutions, hospitals, hospitality industries, pharmaceutical companies, and others. These products are designed to cater to both domestic and export markets.

Engineering Business

The Company supplies auto components of engine, transmission & braking systems to all two-wheeler & four-wheeler OEMs and the majority of Tier-1 & Tier-2 suppliers.

The Company also markets transmission drive components / parts to the aftermarket through dealers & distributors across India.

IV. Employees

20. Details as at the end of Financial Year: 31.03.2026

a. Employees and workers (including differently abled):

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	2106	1923	91.31%	183	8.69%
2.	Other than Permanent (E)	195	163	83.59%	32	16.41%
3.	**Total Employees (D+E)**	**2301**	**2086**	**90.66%**	**215**	**9.34%**
Workers						
4.	Permanent (F)	291	282	96.90%	9	3.10%
5.	Other than Permanent (G)	2339	2050	87.64%	289	12.36%
6.	**Total Workers (F+G)**	**2630**	**2332**	**88.67%**	**298**	**11.33%**

b. Differently abled Employees and workers

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled employees						
1.	Permanent (D)	–	–	–	–	–
2.	Other than Permanent (E)	–	–	–	–	–
3.	**Total differently abled employees (D + E)**	**–**	**–**	**–**	**–**	**–**
Differently abled workers						
4.	Permanent (F)	1	1	100%	–	–
5.	Other than Permanent (G)	1	–	–	1	100%
6.	**Total differently abled workers (F + G)**	**2**	**1**	**50%**	**1**	**50%**

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors (in Nos.)	12	1	8.33%
*Key Managerial Personnel (in Nos.)	2	–	–

Note: *Excludes Key Managerial Personnel who are already covered under the Board of Directors.

22. Turnover rate for permanent employees and workers:

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	19.42%	24.86%	20.77%	22.55%	37.06%	23.55%	27.10%	22.09%	26.69%
Permanent Workers	15.15%	66.66%	17.16%	12.05%	75.00%	14.42%	21.99%	24.24%	22.25%

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	Global Automotive & Appliances Pte Ltd.	Subsidiary	100%	No
2	Thai Automotive & Appliances Limited	Subsidiary	100%	No
3	Schmid Automotive & Appliances GmbH	Subsidiary	100%	No
4	IFB Refrigeration Limited	Associate	41.40%	No

VI. CSR Details

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

(ii) Turnover (in ₹): 5475.91 cr.

(iii) Net worth (in ₹): 881.94 cr.

VII. Transparency and Disclosures Compliance

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *(If Yes, then provide web-link for grievance redress policy)*	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	–	–	NA	–	–	NA
Investors (other than shareholders)	Yes	–	–	–	–	–	–
Shareholders	Yes, a designated official for grievances redressal	9	–	NA	6	–	NA
Employees and workers	Yes, Internal Mechanism is in place	–	–	NA	–	–	NA

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *(If Yes, then provide web-link for grievance redress policy)*	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Customers	Yes, through toll free number, email, social sites	31,01,391	3,833	Mostly related to service call of the Company products (including request for demo, AMC etc.) received at toll free number on ongoing basis. The pending calls were resolved within 72 hours	27,87,833	3,585	Mostly related to service call of the Company products (including request for demo, AMC etc.) received at toll free number on ongoing basis. The pending calls were resolved within 72 hours
Value Chain Partners	Yes	–	–	–	–	–	–

26. Overview of the entity's material responsible business conduct issues -

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk, along-with its financial implications, as per the following format:

Sl. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	In-case of Risk, Approach to Adapt or Mitigate	Financial Implications of the Risk or Opportunity (Indicate Positive or Negative Implications)
1	Climate change, global warming and climate action	Risk if no action taken & Opportunity for the Company to take the lead on action	Climate change poses both physical and transitional risks to the Company, making it a critical area of concern. As a manufacturing Company with operations dependent on energy, logistics, and global supply chains, the Company is exposed to climate-related disruptions such as extreme weather events, which can impact production and distribution. Additionally, increasing regulatory pressures may affect operational costs and compliance obligations. Therefore, addressing climate risks is essential for business continuity and market competitiveness. However, focus on climate action presents a clear opportunity enabling the Company to actively mitigate climate-related risks, lower greenhouse gas emissions, and achieve cost savings through improved energy efficiency and lower electricity consumption.	The Company has implemented several initiatives to conserve energy and integrate alternative energy sources, such as rooftop solar panels and solar and wind energy through a Power Purchase Agreement (PPA), into its operations. To further strengthen its commitment, the Company is actively exploring additional renewable energy sources.	Negative & Positive

Sl. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	In-case of Risk, Approach to Adapt or Mitigate	Financial Implications of the Risk or Opportunity (Indicate Positive or Negative Implications)
2	Changes in consumer preferences and behaviour	Opportunity to differentiate	Shifting consumer preferences towards energy-efficient, smart, and sustainable home appliances present a significant opportunity for the Company to innovate and expand its product portfolio. As awareness around environmental impact and digital convenience grows, the Company can leverage its brand strength and technical expertise to meet emerging demands, enhance customer loyalty, and capture new market segments.	The Company is continuously investing in R&D to develop products that minimise environmental impact, such as water and energy-saving washers and energy-efficient air conditioners. Additionally, its manufacturing processes incorporate controls to ensure environmentally friendly operations, and adherence to sustainable production practices.	Positive – an opportunity for the Company to lead and differentiate itself
3	Health and safety	Risk	Given the intensive nature of the Company's operations, which involve complex machinery, electrical systems, and manual processes, maintaining strong health and safety standards is crucial. Workplace safety remains a key risk area, as any lapse in protocols could result in workplace accidents, employee injuries, operational disruptions, and potential legal liabilities. The Company fosters a safety-oriented culture and takes every possible measure to ensure a secure and motivating work environment.	The Company's plants are certified to the ISO 45001:2018 standard, highlighting its commitment to occupational health and safety. A dedicated safety committee, consisting of unit heads and departmental leaders, oversees the implementation of safety protocols. Both permanent and contractual employees undergo regular safety training and skill enhancement programs, equipping them with the necessary expertise to identify, mitigate, and respond effectively to various safety-related risks.	Negative
4	Water scarcity	Risk	Water is a critical resource in several of the Company's manufacturing processes. With rising demand and limited availability, water scarcity poses a direct risk to business continuity and operational efficiency. It can also lead to increased regulatory scrutiny and necessitate investments in alternative sources or treatment systems.	To mitigate water scarcity risks, the Company prioritises responsible water usage. This includes reducing water consumption in production by installing water recycling plants. Furthermore, the Company is investing in innovative technologies to develop products that require less water during the consumer-use phase.	Negative

Sl. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	In-case of Risk, Approach to Adapt or Mitigate	Financial Implications of the Risk or Opportunity (Indicate Positive or Negative Implications)
5	Digitisation, technological advancement, Product innovation	Opportunity	Embracing digitisation and technological advancements allows the Company to streamline operations, enhance customer experiences, and improve overall efficiency. Innovation in product design enables the Company to cater to evolving consumer preferences for smart, energy-efficient appliances. Leveraging these opportunities can drive competitiveness, cost savings, and long-term growth.	The Company has implemented various measures to facilitate technology absorption. It is actively collaborating with international partners to enhance its knowledge, capabilities and absorption of advanced technologies. Moreover, the Company's Research and Development (R&D) team continuously works on technology upgrades, including testing and validating products with IoT, AI, wireless controls, and app-based appliance management.	Positive
6	Sustainable product development	Opportunity	Sustainable product development is considered to be a core component of meeting broader environmental goals. For product-based organisations, the greatest opportunities extend beyond manufacturing and operations processes to include the ability to mitigate impact through consumer use, thereby creating transformational change in the industry.	The Company has developed a range of products designed to reduce environmental impact, particularly in water and energy usage. For example, all washing machines now carry a 5-star energy rating according to BEE standards. The Company has conducted Life Cycle Assessments (LCA) for washers to evaluate the environmental impact of the product across its life cycle stages.	Positive
7	Circular economy and waste management	Opportunity	Adopting circular economy practices can reduce costs through resource efficiency and recycling, while meeting sustainability demands. Industry peers are also integrating various elements of the circular economy across the product lifecycle such as responsible packaging, offering repair options and take-back programs, among other circular models.	The Company reclaims electrical and electronic waste (EEE) and plastic waste through exchange schemes, customer take-back programs, and collaborations with Producer Responsibility Organisations (PROs) and recyclers. The Company also provides spare parts and service support beyond the estimated product lifespan to extend product life, thereby reducing the overall demand for new products.	Positive
8	Diversity and inclusion	Opportunity	As global inequalities continue to rise, significant investment and focus are being dedicated to enhance diversity and inclusion at the workplace - a trend that can be observed across industries. However, the consumer electronics industry is still at a comparatively nascent stage, signalling tremendous scope for improvement and opportunities for organisations to establish themselves as industry leaders, setting best practices.	The Company has an ongoing focus on greater representation of women at all levels of the workforce. The establishment of a monitoring mechanism with specific KPIs to assess performance over time periods will further enhance the organisation's ability to drive continual progress.	Positive

SECTION B : MANAGEMENT AND PROCESS DISCLOSURES

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

	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	Policy and management processes									
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes								
	b. Has the policy been approved by the Board? (Yes/No)	Yes								
	c. Web Link of the Policies, if available	www.ifbindustries.com								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	No								
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.	Principle 1: Applicable laws and regulations. Principle 2: IATF 16949: 2016 & ISO 9001:2015. Principle 3: ISO 45001:2018. Principle 6: ISO 14001:2015.								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	**Environment** • Enhance energy efficiency across manufacturing facilities and increase the use of renewable energy sources. • Implement water conservation measures and encourage the reuse and recycling of water. • Minimise waste generation and promote circular economy practices. • Reduce GHG emissions across operations and the broader supply chain. • Undertake Life Cycle Assessment (LCA) for selected products. **Social** • Foster a diverse and inclusive workplace culture. • Promote ongoing learning and career growth through tailored training programs and skill development initiatives. • Enhance employee health, safety, and overall well-being by implementing comprehensive safety and wellness programs. • Foster a positive workplace culture by strengthening employee engagement and creating a supportive environment. **Governance** • Uphold ethical business practices and ensure compliance with all applicable regulations across operations. • Strengthening the quality and depth of sustainability-related disclosures.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	**Environment:** • The Company sourced 52% of its total electricity consumption in (Kwh) from renewable energy, reflecting a strong push toward clean energy adoption. • It achieved Zero Liquid Discharge (ZLD) across major manufacturing facilities through the implementation of advanced STPs, ETPs, and wastewater treatment systems. • Waste reduction and circular economy practices were advanced through the use of refurbished batteries, reusing plastic waste in washer tubs, and recycling spent oil for industrial use. • The Company has conducted Life cycle assessment for washing machine to evaluate the environmental impact across its life cycle stages. **Social:** • The Company promotes a diverse, inclusive, and equitable workplace culture through structured policies and employee engagement. • It conducted extensive training and upskilling programs focused on leadership development, soft skills, sustainability, workplace safety, regulatory compliance, ethical practices, and employee conduct. • 100% of employees and workers are covered under health and accident insurance, supported by organisation-wide wellness initiatives. • Customer satisfaction surveys were regularly conducted to gather insights on product and service performance. **Governance**: • The Company upheld a strong governance framework based on ethical business practices and regulatory compliance. • Transparency and accountability were reinforced through improved quality and depth of sustainability-related disclosures.								

GOVERNANCE, LEADERSHIP AND OVERSIGHT

7. Statement by director responsible for the business responsibility report, highlighting ESG-related challenges, targets and achievements

Over the years, we have consistently published our Business Responsibility and Sustainability Report (BRSR), reinforcing our commitment to responsible and sustainable business practices. With each reporting cycle, we have strengthened our ESG focus, expanded disclosures, and, this year, began reporting on Scope 3 value chain emissions for the major category - demonstrating our growing maturity and transparency in sustainability reporting.

On the environmental front, we have implemented various initiatives to reduce our carbon footprint, conserve resources, and minimise waste. These include using renewable energy sources such as solar and wind power, which now account for 52% of our electricity requirements, adopting circular economy practices—such as incorporating recycled materials in products—and optimising the operations to increase energy efficiency in our manufacturing processes.

On the social front, we are committed to ethical and socially responsible business practices, with initiatives focused on employee health and safety, diversity, and inclusion.

Governance remains another critical focus area, and we are dedicated to upholding the highest standards of corporate governance. We have introduced various measures to ensure transparency, accountability, and ethical conduct across our organisation.

Our commitment to continuous improvement drives us to use insights from our report to strengthen and refine the Company's sustainability roadmap.

8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	The Director/ CEO of the respective Divisions is responsible for the implementation of the Business Responsibility policy/policies. – Mr. CS Govindaraj (DIN: 10149022), ED - Manufacturing (HAD). – Mr. Arup Das (DIN: 08417965), ED - Engineering Business.
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the Board's Corporate Social Responsibility Committee meets to review the Company's CSR Performance. Further, the Board, which meets at least four times per year, reviews the Company's sustainability performance on a quarterly basis.

10. Details of Review of NGRBCs by the Company

Subject for Review	**Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee**									**Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)**								
	P 1	**P 2**	**P 3**	**P 4**	**P 5**	**P 6**	**P 7**	**P 8**	**P 9**	**P 1**	**P 2**	**P 3**	**P 4**	**P 5**	**P 6**	**P 7**	**P 8**	**P 9**
Performance against Above policies and follow up action	Yes									Quarterly								
Compliance with the statutory requirement of relevance to the principles, and rectification of any non-compliances	Yes									Need basis								

11.

	P1	**P 2**	**P3**	**P4**	**P 5**	**P6**	**P7**	**P8**	**P9**
Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	–								

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

This section is not Applicable

Questions	**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
The entity does not consider the principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors & KMPs	6 (As part of Board Meeting)	Updates and awareness related to regulatory changes are conducted for the Board of Directors & KMPs. Topics covered includes: -Corporate Governance -Companies Act & other laws -SEBI Listing Requirements -Familiarisation Programme	100%
Employees other than BoD and KMPs	445	Management and Leadership training, Behavioural training, ESG Awareness, Environmental awareness, Health, & Safety, Compliance, Ethics, POSH, Code of conduct, value-based skill upgradation, etc.	93%
Workers	678		94%

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

There were no instances of any disciplinary action taken by any law enforcement agency for the charges of bribery/ corruption against Directors/KMPs/employees/workers.

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.

Not Applicable

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

The Company's Code of Conduct for Directors and Senior Management underscores its unwavering commitment to the highest standards of ethical business practices and strict compliance with all applicable laws and regulations. This Code serves as a guiding framework for identifying and navigating ethical dilemmas, promoting integrity and accountability, and outlines clear mechanisms for reporting and addressing instances of unethical behaviour. The policy can be accessed on the Company's website: https://www.ifbindustries.com/code_of_conduct_directors_and_senior_management.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:

None

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

None

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.

Not Applicable

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	74	79

9. Openness of business

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

Parameters	Metrics		FY 2025-26	FY 2024-25
Concentration of Purchases	a.	Purchases from trading houses as % of total purchases	Nil	Nil
	b.	Number of trading houses where purchases are made from	Nil	Nil
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	a.	Sales to dealers / distributors as % of total sales	68.09%	56.91%
	b.	Number of dealers/distributors to whom sales are made	5,572	4,172
	c.	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	32.65%	28.42%
Share of RPTs in	a.	Purchases (Purchases with related parties / Total Purchases)	7.28%	4.78%
	b.	Sales (Sales to related parties / Total Sales)	1.68%	1.51%
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	32.32%*	23.88%*
	d.	Investments (Investments in related parties / Total Investments made)	31.23%	36.95%

Note: *Advances are made to related parties against supply/ service which are in the ordinary course of business

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	ESG awareness & Net zero Greenhouse gas emission	10.96% of the upstream value chain partners.

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

Yes, the Company has a Code of Conduct for Directors and Senior Management in compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. All directors and senior management must avoid situations where their personal interests could conflict with those of the Company. The directors/ senior management should be scrupulous in avoiding conflicts of interest with the Company.

If a conflict of interest is likely to arise, the individual must fully disclose all relevant facts and circumstances to the Board of Directors or any committee/officer designated by the Board for this purpose. The policy can be accessed on the Company's website:

https://www.ifbindustries.com/code_of_conduct_directors_and_senior_management.php

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

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D Expenditure (in %)	11.58%	13.39%	Key focus of R&D is to improve the energy efficiency, water efficiency, durability and quality of the products.
Capital Expenditure (Capex) Investment (in %)	88.42%	86.61%	Capex is mainly for enhancing the resource efficiency of the manufacturing processes, cost reduction and also for the pollution control, and safety of the employees/ infrastructure.

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

Yes. The supplier partners of the Company adhere to all environmental and social standards as mandated by the Government of India.

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

18.92% of inputs were sourced sustainably. The Company has been continuously making efforts to source materials in a sustainable manner.

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

Salient points of the process to reclaim Electrical and Electronic Equipment (EEE) waste and plastic waste:

- Customer Take-Back Programs & Exchange Schemes: End-of-life (EOL) products are collected directly from consumers through structured programs where old or used EEE products are exchanged or returned to the Company.
- Engagement with Producer Responsibility Organisations (PROs): Authorised PROs and registered recyclers are appointed to manage the collection of e-waste and plastic packaging waste.
- Environmentally Sound Disposal and Recycling: Collected waste is transported to certified facilities where it is safely dismantled, processed, and recycled in compliance with environmental regulations to minimise harm and maximise resource recovery.

Hazardous and non-hazardous waste generated at our manufacturing units is managed and disposed of in strict compliance with applicable rules and regulations. All waste is handled through authorised recyclers approved by the respective State Pollution Control Boards (SPCBs), ensuring safe, legal, and environmentally responsible disposal practices.

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

Extended Producer Responsibility (EPR) is applicable to the e-waste and plastic packaging waste generated at the end of a product's life cycle. The Company has submitted a detailed waste collection plan to the Central Pollution Control Board (CPCB) and regularly files quarterly and annual returns in accordance with regulatory requirements. Waste collection activities are carried out in alignment with the targets specified by the CPCB under the EPR authorization granted to the Company. These targets are consistently met, and compliance is duly reported to the CPCB.

Leadership Indicators

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

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
27501	Front Loading Washing Machine	25%	Cradle to Grave	Yes	No

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

As identified in the Life Cycle Assessment (LCA) of the front load washing machine, no significant environmental concerns and risks arise from the production and disposal of the products. However, the results indicate that the use phase of the product lifecycle is the dominant contributor to the climate change impact, primarily due to the electricity consumption during its ten years of service life.

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

Sl. No.	Input Material	FY 2025-26	FY 2024-25
1	Copper components (used in the supply of electrical products)	32.48%*	34.23%*
2	Plastic washer's tub	0.89%**	2.42%**
3	Washer electrical motor Aluminium Case	73.30%*	39.85%*

Note: *Recycled, **Reused

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

Particulars	Units	FY 2025-26			FY 2024-25		
		Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	MT	–	1026	1280	-	687.30	1362.00
E-waste	MT	–	23152.9	231.2	638.16	15177.67	1430.54
Hazardous waste	MT	–	–	–	–	–	–
Other waste	MT	–	–	–	–	–	–

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

Indicate product category	Reclaimed products and their packaging materialsas % of total products sold in respective category
Nil	

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

Essential Indicators

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

Category	Total (A)	% of employees covered by							
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)
Permanent Employees									
Male	1923	1923	100%	1923	100%	–	–	1923	100%
Female	183	183	100%	183	100%	183	100%	–	–
Total	**2106**	**2106**	**100%**	**2106**	**100%**	**183**	**8.68%**	**1923**	**91.32%**
Other than Permanent Employees									
Male	163	163	100%	163	100%	–	–	–	–
Female	32	32	100%	32	100%	32	100%	–	–
Total	**195**	**195**	**100%**	**195**	**100%**	**32**	**16.41%**	**–**	**–**

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

Category	Total (A)	% of workers covered by							
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)
Permanent Workers									
Male	282	282	100%	282	100%	-	-	282	100%
Female	9	9	100%	9	100%	9	100%	-	
Total	**291**	**291**	**100%**	**291**	**100%**	**9**	**3.10%**	**282**	**96.90%**
Other than Permanent Workers									
Male	2050	2050	100%	2050	100%	–	–	–	–
Female	289	289	100%	289	100%	289	100%	–	–
Total	**2339**	**2339**	**100%**	**2339**	**100%**	**289**	**12.35%**	**–**	**–**

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.19%	0.19%

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

Benefits	FY 2025-26			FY 2024-25		
	% of employees covered	% of Workers Covered	Deducted and deposited with the authority (Y/N / N.A.)	% of employees covered	% of Workers Covered	Deducted and deposited with the authority (Y/N / N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	N.A	100%	100%	N.A
ESI	9.31%	76.29%	Y	1.54%	79.93%	Y
NPS	80.54%	6.77%	Y	86.54%	11.44%	Y

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

The Company is progressively aligning its offices and premises with the accessibility requirements prescribed for differently abled staff. As part of this ongoing commitment, measures such as the installation of ramps at entrances, ensuring accessible washrooms in key offices and manufacturing sites have been implemented.

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

The Company is dedicated to fostering a culture of fairness, respect, and equal treatment across all levels of the organisation. The Company ensures that all its employees and workers, including persons with disabilities, are provided equal access to opportunities in recruitment, career development, and workplace facilities.

https://www.ifbindustries.com/pdf/Policy_Business_Responsibility_Report.pdf

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	100%	79%	100%	–
Female	100%	67%	–	–
Total	**100%**	**78%**	**100%**	**–**

6. **Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.**

Particular	If yes, Provide Details
Permanent Workers	The Company has a robust internal grievance handling system for both employees and workers, ensuring that concerns are addressed promptly and effectively. It fosters an open-door policy, encouraging transparent communication and creating an environment where individuals feel heard and supported in resolving issues.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

7. **Membership of employees and workers 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)
Employees						
Total Permanent employees	**2106**	**-**	**-**	**2060**	**-**	**-**
Male	1923	-	-	1874	-	-
Female	183	-	-	186	-	-
Workers						
Total Permanent Workers	**291**	**–**	**–**	**315**	**-**	**-**
Male	282	-	-	303	-	-
Female	9	-	-	12	-	-

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	
		Nos (B)	% (B/A)	Nos (C)	% (C/A)		Nos (E)	% (E/D)	Nos (F)	% (F/D)
Employees										
Male	2086	1256	60.21%	1454	69.70%	1943	1395	71.80%	1411	72.62%
Female	215	168	78.13%	101	46.97%	197	136	69.04%	143	72.59%
Workers										
Male	2332	1902	81.56%	1085	46.52%	2386	1727	72.38%	1381	57.88%
Female	298	288	96.64%	167	56.04%	265	218	82.26%	221	83.40%

Note: *Includes both Permanent and other than permanent employees & workers.

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

Gender	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1923	1923	100%	1874	1874	100%
Female	183	183	100%	186	186	100%
Workers						
Male	282	282	100%	303	303	100%
Female	9	9	100%	12	12	100%

10. Health and safety management system:

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

The Company has established a comprehensive Occupational Health and Safety Management System, which is certified under the globally recognised ISO 45001 standard. This reflects its strong commitment to maintaining, promoting, and continuously improving the health, safety, and overall well-being of its employees and workers. Through proactive risk identification, regular safety audits, training programs, and strict adherence to safety protocols, the Company ensures a safe and supportive working environment across all its operations

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

All work-related hazards associated with daily operations are systematically identified and evaluated through the Hazard Identification and Risk Assessment (HIRA) process. Appropriate control measures are implemented with the active involvement and participation of employees and workers to ensure a safe working environment. A cross-functional Safety Committee is in place to periodically assess and review non-routine risks and recommend necessary process improvements. To strengthen safety culture, the Company conducts regular safety trainings, induction programs, mock drills, and other capacity-building initiatives for all employees and workers, fostering continuous awareness and preparedness.

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

Yes, a structured system is in place across the manufacturing units to enable workers to identify and report work-related hazards, as well as to suggest improvements for enhancing workplace safety. Joint physical inspections are carried out at regular intervals by senior management representatives and shop floor employees to proactively assess safety conditions. Based on these inspections, appropriate corrective and preventive measures are implemented to address identified risks, fostering an open, transparent, and participatory safety culture throughout the organisation.

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

Yes, employees and workers have access to non-occupational medical and healthcare services. The Company also provides comprehensive medical insurance coverage for all employees, workers, and their family members, ensuring their well-being beyond the workplace.

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	–	–
	Workers	0.21	0.30
Total recordable work-related injuries	Employees	–	–
	Workers	1	2
No. of fatalities	Employees	–	–
	Workers	–	–
High consequence work-related injury or ill-health (excluding fatalities)	Employees	–	–
	Workers	–	–

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

- Senior management, along with employees, conduct weekly safety walkthroughs across plants to identify actionable points and mitigate risks through corrective and preventive actions.
- A Safety Score system, incorporating both lead and lag indicators, is used to monitor safety performance and is shared with each unit to track improvements on a monthly basis.

- Regular safety audits and inspections are conducted to ensure effective implementation and compliance with the safety management system.
- Ongoing training sessions are conducted for employees and workers across all plants and offices to build safety awareness and preparedness.
- Committees with representatives from various departments periodically review high-risk activities and implement mitigation strategies to enhance workplace safety.
- Rapid Intervention Vehicles (RIV) are deployed in factories to enhance fire-fighting capabilities during an emergency.

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	Nil	Nil	–	Nil	Nil	–
Health & Safety	Nil	Nil	–	Nil	Nil	–

14. Assessments for the year:

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

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

- Well-focused tactical training sessions are regularly conducted to enhance safety awareness among employees, workers, and contractual staff.
- All incidents, accidents, and significant risks are thoroughly investigated to identify root causes and implement both temporary and permanent corrective measures to prevent recurrence.

Leadership Indicators

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

Yes, the entity provides both Life Insurance and compensatory packages for employees and workers in the event of death.

The organisation is committed to the welfare of its workforce and has established robust support mechanisms to ensure financial protection for the families of both employees and workers. Life insurance coverage is extended as part of the employee benefits package, ensuring a safety net for the dependents in case of any unforeseen loss of life. Additionally, the entity often goes beyond legal compliance by offering ex-gratia payments or support through welfare schemes. These measures reflect the Company's strong emphasis on social responsibility and care for its people.

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

To ensure statutory compliance among value chain partners, the entity has implemented a monitoring mechanism specifically for third-party contract labour providers. As part of this process, the entity collects and reviews monthly statutory return filings submitted by these partners. This includes verification of deductions and timely deposit of dues such as PF, ESI, and other applicable labour-related contributions. These measures help the Company ensure that its contract workforce is covered under relevant statutory provisions and that the third-party vendors are fulfilling their legal obligations.

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:

	Total no. of employees/workers		Health and safety practices Working Conditions 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	–	–	–	–
Workers	–	–	–	–

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

Yes, the Company offers transition assistance through retirement benefits such as gratuity, leave encashment, and pension provisions. These benefits are designed to support employees in navigating career transitions smoothly upon retirement or separation from the organisation.

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

Particular	% of value chain partners (by value of business done with such partners) that were assessed
Working Conditions	Nil
Health & Safety	Nil

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

Not Applicable

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

Essential Indicators

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

The Company identifies its key stakeholder groups by evaluating their relationship to the organisation, specifically considering whether they are affected by the Company's operations or have the potential to influence its value-creation process. This identification process considers factors such as dependency, urgency, accountability, vulnerability, and influence.

Stakeholders are broadly classified into internal groups (such as employees) and external groups (including customers, investors, communities, regulatory bodies, and other partners). Engagement efforts are strategically prioritised based on each group's level of interest and potential impact on the Company's operations and strategic objectives. To maintain stakeholder relevance and ensure responsiveness, the Company regularly revisits and updates its stakeholder mapping to reflect changing business priorities, emerging risks, and shifts in industry dynamics.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholder	No	• Annual General Meeting/ Stock Exchange Disclosures/ Quarterly and Half-yearly Results Publication/ Email communications/ letters/ Complaints and Resolutions	AGM - Annual H/ Y Results - Half yearly Q/ Y Results - Quarterly Others - Ongoing	Financial Results, Induction of Board members, long term Business Performance.
Employees	No	• Town hall meetings • Performance reviews and appraisal • Various learning and development initiatives • Newsletter • Shop floor meetings • Emails and Notice Board • Employee portals • One-on-one meeting / virtual meetings	Continuously as need basis (Daily/ Monthly/ quarterly & annually)	• Information about Company's business growths and performance. • Goals and Targets of the activity & Business. • Health, safety and well-being awareness. • The key forces that are driving the Company's forward trajectory. • Rewards and Recognition. • Learning and development initiatives.
Customers	No	• Emails • Telecommunication • Website • Customer feedback mechanism • Grievance redressal mechanism • Ad campaigns • Social media • Customer Survey	Continuously	• Meeting evolving customer needs. • Delivering quality products. • Expanding customer base. • Create customer awareness of the product usage. • Safety demonstration. • Customer service satisfaction feedback.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Suppliers & Value Chain Partners	No	• Emails • Telecommunication • Conference Calls • Suppliers Meet • Suppliers reviews and audits	Need basis Annually	• Dialogue on improving the efficiencies of the suppliers and value chain partners.
NGOs & Communities	Yes	• Community Investment programs to promote education, health and skill development for under privileged.	Need basis Annually	• To create meaningful change in the communities under its influences.
Government/ Regulators	No	• Submission of performance reports • Annual Reports • Compliance reports • Attending meetings and • Discussions held by regulatory bodies	Need basis, Monthly, quarterly & annually	• Regulatory Compliances. • Financial Performances. • Long term business performance.

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 is dedicated to creating long-term value for all its stakeholders, including employees, customers, partners, vendors, regulatory bodies, and the broader community. The Company maintains active and meaningful engagement with these groups to understand their expectations, gather feedback, and respond to their needs effectively.

   As part of its broader sustainability initiatives, the Company conducted a comprehensive stakeholder engagement and materiality assessment exercise. This exercise was aimed at identifying and prioritising key environmental, social, governance, and economic issues most relevant to both the business and its stakeholders. Each material topic was analysed in the context of associated risks, and appropriate mitigation strategies were developed. The findings from this assessment were shared with the senior leadership and the Board of Directors to incorporate their insights and ensure alignment with the Company's long-term sustainability strategy.

   Stakeholder engagement is carried out on a periodic basis through both online and offline channels, depending on the preferences and relevance to each stakeholder group. Key developments and stakeholder insights are communicated to the Board on a regular basis and are integrated into the Company's strategic planning and decision-making processes.

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

   Yes, stakeholder inclusiveness and feedback are integral to the Company's operations and action plans, and are incorporated into relevant policies as needed. Engagement with stakeholders is carried out through various channels, ensuring that it is an ongoing, adaptive process that remains relevant and responsive to their needs.

   The Company's material issues were identified by assessing their significance to both internal and external stakeholders, as well as their potential impact on business performance. These insights play a vital role in shaping the Company's goals and targets, ensuring alignment with stakeholder expectations and the Company's long-term sustainability strategy.

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

   The Company, through its impactful CSR initiatives, is committed to supporting marginalized and vulnerable communities by promoting education and employment-enhancing vocational skills, particularly among children, women, and the differently abled. The Company also actively invests in building educational infrastructure and providing scholarships to meritorious students from disadvantaged backgrounds. Furthermore, the Company is dedicated to eradicating hunger, poverty, and malnutrition, promoting healthcare, including contributions towards hospital for essential medical equipment etc.

PRINCIPLE 5 : Businesses should respect and promote human rights

Essential Indicators

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

Category	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	2106	2106	100%	2060	2060	100%
Other than Permanent	195	195	100%	80	75	93.75%
Workers						
Permanent	291	291	100%	315	315	100%
Other than Permanent	2339	2006	85.76%	2336	1176	50.34%

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

Category	FY 2025-26					FY 2024-25				
	Total Strength (A)	Employees/ Workers who receive wages which is Equal to Minimum Wages		Employees/ workers who receive wages which is more than Minimum Wages		Total Strength (D)	Employees/ Workers who receive wages which is Equal to Minimum Wages		Employees/ workers who receive wages which is more than Minimum Wages	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	1923	–	–	1923	100%	1874	–	–	1874	100%
Female	183	–	–	183	100%	186	–	–	186	100%
Other than Permanent										
Male	163	–	–	163	100%	69	–	–	69	100%
Female	32	–	–	32	100%	11	–	–	11	100%
Workers										
Permanent										
Male	282	–	–	282	100%	303	–	–	303	100%
Female	9	–	–	9	100%	12	–	–	12	100%
Other than Permanent										
Male	2050	941	45.90%	1109	54.10%	2083	1209	58.04%	874	41.96%
Female	289	219	75.78%	70	24.22%	253	220	86.96%	33	13.04%

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

a. Median remuneration/ wages:

	Male		Female	
	Number	Median Remuneration/salary/wages of respective category per annum	Number	Median Remuneration/salary/ wages of respective category
Board of Directors (BoD)*	4	₹ 1,45,23,094	–	–
Key Managerial Personnel**	2	₹ 1,04,23,094	–	–
Employees other than BoD and KMP#	1917	₹ 9,29,844	183	₹ 8,86,920
Workers#	282	₹ 6,97,116	9	₹ 18,73,968

Note: #Permanent employees and workers are accounted for Median remuneration/salary/wages

*Excluding Non-Executive Director and Independent Directors.

**Excludes Key Managerial Personnel who are already covered under the Board of Directors.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	8.22%	7.89%

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

Yes, the Company has established a robust internal mechanism, including a dedicated POSH Committee, to effectively address, resolve, and prevent incidents of sexual harassment across the organisation. This mechanism ensures that all complaints related to workplace harassment are handled with sensitivity, confidentiality, and in strict accordance with the applicable legal framework, fostering a safe and respectful work environment for all employees.

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

The Company has instituted human rights policies that currently apply to its internal operations, ensuring respect for and protection of employee and worker rights. An internal grievance redressal mechanism is in place to address any concerns related to human rights, providing employees and workers with a formal channel for resolution. Additionally, a robust vigil mechanism, including whistleblower protection, enables individuals to confidentially report any violations or unethical practices without fear of retaliation, reinforcing the Company's commitment to a fair and transparent workplace.

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

Particular	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	NIL					
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other human rights related issues						

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

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

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

The Company has a comprehensive POSH (Prevention of Sexual Harassment) Policy in place and is firmly committed to maintaining a workplace free from discrimination and harassment. Upholding a zero-tolerance approach to any such misconduct, the Company provides regular trainings to all employees and has established a dedicated Internal Complaints Committee and mechanisms to effectively address, resolve, and prevent incidents of sexual harassment, ensuring a safe and respectful environment for all employees.

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

Yes.

10. Assessment for the year:

	% Plants and offices that were assessed by entity or statutory authorities or third parties
Child Labour	The Company internally monitors compliance for all relevant laws and policies pertaining to these issues at 100% of its plants and offices. There have been no observations by Local Statutory/ Third parties during the year.
Forced Labour/Involuntary Labour	
Sexual Harassment	
Discrimination at workplace	
Wages	
Other human rights related issues	

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

Not Applicable

Leadership Indicators

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

The Company has enhanced its grievance redressal mechanism by strengthening the POSH framework, introducing awareness sessions, and implementing confidential reporting channels to ensure the timely and fair resolution of human rights-related complaints.

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

The Company upholds the principle of Human Rights across all its operations, policies, and stakeholder engagements.

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

Yes, the Company is continuously working towards improving accessibility at several premises by incorporating features such as ramps, handrails, and wheelchair-friendly entryways for differently abled visitors.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	32.76% of the upstream value chain partners were assessed in the current financial year.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

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

No such instance has been reported.

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

Essential Indicators

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

Parameters	**Units**	**FY 2025-26**	**FY 2024-25**
From renewable sources			
Total electricity consumption (A)	Giga Joules	61,075.25	59,041.40
Total fuel consumption (B)	Giga Joules	–	–
Energy consumption through other sources (C)	Giga Joules	–	–
Total energy consumed from renewable sources (A+B+C)	**Giga Joules**	**61,075.25**	**59,041.40**
From Non-renewable sources			
Total electricity consumption (D)	Giga Joules	1,18,093.36	1,12,988.32
Total fuel consumption (E)	Giga Joules	74,315.60	75,303.94
Energy consumption through other sources (F)	Giga Joules	-	-
Total energy consumed from non-renewable sources (D+E+F)	**Giga Joules**	**1,92,408.96**	**1,88,292.27**
Total energy consumed (A+B+C+D+E+F)	**Giga Joules**	**2,53,484.22**	**2,47,333.67**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	**Giga Joules / Cr ₹**	**46.57**	**50.04**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	**Giga Joules / Million $**	**94.72**	**103.39**

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

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

No, the Company does not have any sites as designated consumers under the PAT scheme.

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

Parameters	Units	FY 2025-26	FY 2024-25
Water withdrawal - Surface water	kilolitres	–	–
Water withdrawal – Groundwater	kilolitres	1,13,333.10	1,23,367.80
Water withdrawal - Third party water	kilolitres	45,540.31	42,540.62
Water withdrawal - Seawater / desalinated water	kilolitres	–	–
Water withdrawal – Others	kilolitres	–	–
Total volume of water withdrawal	**kilolitres**	**1,58,873.41**	**1,65,908.42**
Total volume of water Consumption	**kilolitres**	**1,58,873.41**	**1,65,908.42**
Water intensity per rupee of turnover	**kilolitres/ Cr ₹**	**29.19**	**33.57**
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	**kilolitres / Million $**	**59.37**	**69.35**

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

4. Provide the following details related to water discharged:

Parameters		Units	FY 2025-26	FY 2024-25
(i)	To Surface water		–	–
	— No treatment	kilolitres	–	–
	— With treatment - Secondary Treatment	kilolitres	3,900.00	4,980.00
(ii)	To Groundwater		–	–
	— No treatment	kilolitres	–	–
	— With treatment - Please specify level of treatment	kilolitres	–	–
(iii)	Into Seawater		–	–
	— No treatment	kilolitres	–	–
	— With treatment - Please specify level of treatment	kilolitres	–	–
(iv)	— Sent to third-parties		–	–
	— No treatment	kilolitres	–	–
	— With treatment - Primary Treatment	kilolitres	14.00	16.00
(v)	Others		–	–
	— No treatment	kilolitres	–	–
	— With treatment - Please specify level of treatment	kilolitres	–	–
	Total Water discharged (in kilolitres)		**3,914.00**	**4,996.00**

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

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

Yes; necessary actions and initiatives have been taken across all major manufacturing units to conserve, reuse, and recycle water, thus ensuring ZLD (Zero Liquid Discharge). The manufacturing units are well equipped with STP (Sewage Treatment Plants), ETP (Effluent Treatment Plants) and wastewater treatment units that enable the treatment of wastewater to a reusable quality. The treated water is effectively used in processes, gardening and flushing within the premises.

Coverage: The ZLD mechanism has been deployed across all key manufacturing facilities within the entity.

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

Parameters	Units	FY 2025-26	FY 2024-25
NOx (MT)	Metric tonnes	3.05	4.40
SOx (MT)	Metric tonnes	2.64	5.44
Particulate matter (PM)	Metric tonnes	5.53	6.54
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – please specify	–	–	–

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

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

Parameters	Units	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	7,518.81	7,663.28
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	23,369.84	22,817.36
Total Scope 1+ 2	**Metric tonnes of CO_2 equivalent**	**30,888.65**	**30,480.64**
Total Scope 1 + 2 Emission Intensity	**Metric Tonnes of CO_2e / Cr ₹**	**5.67**	**6.17**
Total Scope 1 + 2 Emission Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 + 2 Emission Intensity / Revenue from operations adjusted for PPP)	**Metric Tonnes of CO_2e / Million $**	**11.54**	**12.74**

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

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

The Company has undertaken several strategic initiatives to reduce its dependency on non-renewable energy sources and lower its overall GHG emissions. These efforts span across our operational practices and product offerings:

- Renewable Energy & Efficiency: The Company has signed Power Purchase Agreements (PPAs) to source renewable energy. Concurrently, we are optimising operations by upgrading to energy-efficient machinery, streamlining production processes, and improving electrical system efficiencies.
- Infrastructure & Automation: Key focus areas include retrofitting facilities with low-energy LED lighting, deploying automation and control systems to reduce energy use during non-peak hours, and substituting transition fuels (such as shifting from diesel to cleaner alternatives) where feasible.
- Sustainable Product Portfolio: The Company is also actively expanding its product portfolio to design and deliver energy-efficient solutions, helping to reduce carbon footprint during the product use-phase by the end consumer.

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

Parameters	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	134.17	107.81
E-waste (B)	66.78	69.00
Bio-medical waste (C)	0.11	0.13
Construction and demolition waste (D)	–	–
Battery waste (E)	2.88	9.31
Radioactive waste (F)	–	–
Other Hazardous waste. Please specify, if any. (G) *(Chemical Sludge from Spent Acid liquor, used/spent oil, ETP Sludge)*	673.15	653.27
Other Non-hazardous waste generated (H). Please specify, if any *(Break-up by composition i.e. by materials relevant to the sector)*	28,378.97	25,484.65
Total (A+B + C + D + E + F + G+ H)	**29,256.07**	**26,324.16**

Parameters	FY 2025-26	FY 2024-25
Waste intensity per rupee of turnover *(Total waste generated/Revenue from operations) (in MT/ Cr ₹)*	**5.37**	**5.33**
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) *(Total waste generated / Revenue from operations adjusted for PPP) (in Metric Tonnes/ Million $)*	**10.93**	**11.00**
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	28,662.98	25,748.44
(ii) Re-used	–	–
(iii) Other recovery operations	2.97	4.13
Total	**28,665.96**	**25,752.57**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	1.29	4.86
(ii) Landfilling	588.82	566.27
(iii) Other disposal operations	–	–
Total	**590.11**	**571.13**

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

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.

The Company has implemented a comprehensive waste management program aimed at improving efficiency and minimising environmental impact. Guided by the principles of Reduce, Reuse, and Recycle (3Rs), the Company ensures responsible waste handling across all its manufacturing plants and offices.

As part of its commitment to circular economy practices, Extended Producer Responsibility (EPR) has been adopted for end-of-life product management, including e-waste and plastic packaging waste. Certified recyclers and Producer Responsibility Organisations (PROs) are engaged to ensure proper collection, recycling, and disposal of the waste, in full compliance with regulatory requirements.

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:

None of the Company's manufacturing units are in/around ecological sensitive areas.

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

Since the Company's manufacturing units are not located in or around ecologically sensitive areas, environmental impact assessments were not conducted in the current financial 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). If not, provide details of all such non-compliances, in the following format:

Yes, the entity is compliant with all the applicable regulations.

Leadership Indicators

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

For each facility/plant located in areas of water stress, provide the following information:

i. Name of the area: Nil

ii. Nature of operations: Nil

iii. Water withdrawal, consumption and discharge in the following format:

Parameters	Units	FY 2025-26	FY 2024-25
Water withdrawal – Surface water	kilolitres	–	–
Water withdrawal – Groundwater	kilolitres	–	–
Water withdrawal – Third party water	kilolitres	–	–
Water withdrawal – Seawater / desalinated water	kilolitres	–	–
Water withdrawal – Others	kilolitres	–	–
Total volume of water withdrawal	**kilolitres**	–	–
Total volume of water Consumption	**kilolitres**	–	–
Water intensity per rupee of turnover	**kilolitres/ Cr ₹**		
Water discharge by destination and level of treatment (in kilolitres)			
(i) To Surface water			
– No treatment	kilolitres	–	–
– With treatment – Secondary Treatment	kilolitres	–	–
(ii) To Groundwater			
– No treatment	kilolitres	–	–
– With treatment – Please specify level of treatment	kilolitres	–	–
(iii) Into Seawater			
– No treatment	kilolitres	–	–
– With treatment – Please specify level of treatment	kilolitres	–	–
(iv) Sent to third–parties			
– No treatment	kilolitres	–	–
– With treatment – Primary Treatment	kilolitres	–	–
(v) Others			
– No treatment	kilolitres	–	–
– With treatment – Please specify level of treatment	kilolitres	–	–
Total Water discharged (in kilolitres)		–	–

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

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

Parameters	UOM	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Kilo tonnes of CO_2 equivalent	4,968.98	4,746.93
Total Scope 3 emissions per rupee of turnover	Kilo tonnes of CO_2 equivalent/ Cr ₹	0.91	0.96
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	–	–	–

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

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Nil

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Water Management	Installation of three stage RO (Reverse Osmosis) system to reuse treated effluent in the production process.	– Reduction in fresh water consumption
2	Waste Management	Reusing plastic waste for the manufacturing of washer tubs.	– Reduction of virgin plastic material.
		Regeneration of used batteries.	– Reduction of battery waste generation.
3	Energy conservation projects across plants	Power consumption optimisation through multiple interventions. These include right-sizing of motors for enhanced efficiency, implementing auto power factor correction equipment, and other process improvements.	– Reduction in power consumption. – Reduction in power transmission loss.

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

Yes, the entity has a Business Continuity and Disaster Management Plan in place, integrated within the framework of our ISO 45001:2018 (Occupational Health and Safety Management System). This plan outlines protocols to ensure continuity of critical operations during emergencies such as natural disasters, fire, equipment failure, or other unforeseen disruptions. It includes risk assessment, emergency response procedures, employee safety measures, communication protocols, and recovery timelines. Regular drills, audits, and reviews are conducted to ensure preparedness and compliance. The plan is aligned with industry best practices to safeguard people, processes, and infrastructure while minimising downtime and operational risks.

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

Nil

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

Nil

8. How many Green Credits have been generated or procured:

a. By the listed entity - Nil

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners. Currently, the Company has not assessed.

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.

The Company has 12 active affiliations with trade, industry/ chambers associations.

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)
1	Confederation of Indian Industry (CII)	National
2	Federation of India Chambers of Commerce and Industry (FICCI)	National
3	Manufacturing Association of IT (MAIT)	National
4	Consumer Electronics and Appliances Manufacturing Association (CEAMA)	National
5	Refrigeration and Air-conditioning Manufacturers Association (RAMA)	National
6	Automotive Component Manufacturers Association of India (ACMA)	National
7	Society of Indian Automobile Manufacturer (SIAM)	National
8	Engineering Export Promotion Council of India (EEPC)	National
9	Goa Chamber of Commerce & Industry (GCCI)	State
10	Hooghly Chamber of Commerce & Industry	State

Apart from the above the Company is also a member of Verna Industrial Association (VIA), Goa and Goa State Industries Association.

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.

– There were no cases of anti-competitive conduct during the reporting period.

Leadership Indicators

1. Details of public policy positions advocated by the entity:

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
Nil					

PRINCIPLE 8 : Businesses should promote inclusive growth and equitable development

Essential Indicators

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.** Not Applicable

2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:** Not Applicable

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

   The Company provides communication channels such as email, helplines, and contact forms on its official website, and ensures the timely resolution of concerns raised by any stakeholder.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers (%)	35.24%	29.33%
Sourced directly from within India (%)	71.28%	78.29%

5. **Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost**

Location	FY 2025-26	FY 2024-25
Rural	17.44%	15.66%
Semi-Urban	39.59%	42.02%
Urban	8.71%	8.07%
Metropolitan	34.26%	34.25%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In INR)
Nil			

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

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

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

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/ No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Nil				

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

Name of authority	Brief of the Case	Corrective action taken
Nil		

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	Number of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Education	3174	100%
2	Promoting Health Care	399	100%

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

Essential Indicators

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

A robust and well-established system is in place to effectively manage customer complaints and feedback across all service touchpoints.

- Customers can connect with the Company through multiple channels, including email, SMS, official website, toll-free helpline, and various social media platforms.
- A dedicated Customer Response Cell is responsible for promptly addressing queries, concerns, and suggestions received from customers.
- Once complete details of the complaint are received, the issue is logged into the Customer Relationship Management (CRM) system for tracking and resolution.
- The registered service request is automatically assigned to the respective branch or franchise based on location and nature of the complaint.
- An auto-generated lead is forwarded to the outbound team from the assigned branch/franchise, ensuring customer contact within 24 hours for resolution.
- The system also enables the identification and analysis of recurring complaints, allowing the Company to implement preventive measures to enhance service quality.

Periodic customer surveys and review sessions both in-person and online are conducted to capture insights on customer behaviour, expectations, and satisfaction, thereby facilitating continuous service improvement.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	84%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	We have received zero complaints in the aspects of Data Privacy, Advertising, Cybersecurity, Restrictive Trade Practices and Unfair Trade Practices in FY 2025-26 and FY 2024-25. Most of our complaints are product performance-related queries.					
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Others						

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

	Numbers	Reasons for Recalls
Voluntary recalls	–	Zero Product recalls during the reporting period FY 2025-26
Forced recalls	–	

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

   The Company has a privacy policy and a broader framework in place to address cyber security and data privacy risks. The policy outlines the Company's commitment to safeguarding personal and sensitive information, and mechanisms are in place to ensure secure data handling. The policy can be accessed on the Company's website: https://www.ifbappliances.com/privacy-policy

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

   There were no complaints on issues relating to the advertising and delivery of essential services, cyber security, and data privacy of customers during the year.

7. **Provide the following information relating to data breaches:**

   a. **Number of instances of data breaches**

      No data breach was observed during FY 2025-26.

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

      Nil

   c. **Impact, if any, of the data breaches**

      Nil

Leadership Indicators

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

   The information about the Company's products and services can be accessed on its official website: https://www.ifbindustries.com

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

   The Company provides detailed user manuals with safety instructions and operational guidelines along with each product. It also offers product demonstration services at the time of installation to ensure customers understand proper usage. Through its website, mobile app, and social media channels, The Company regularly shares tips, video tutorials, and FAQs focused on safe handling, energy efficiency, and maintenance practices. Additionally, service technicians reinforce safe usage practices during service visits, further enhancing consumer awareness and responsibility.

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

   The Company has established a proactive notification system to inform consumers of any potential risk of disruption or discontinuation of essential services. In the event of such occurrences, we promptly identify the affected areas and reach out to the concerned customers through multiple communication channels. Specifically, we send text messages (SMS) and WhatsApp messages directly to the registered contact numbers of the customers in the impacted locations. This enables us to keep them well-informed in advance or in real-time, minimising inconvenience and allowing them to make necessary preparations accordingly.

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

   Yes. In addition to statutory labelling requirements, the Company provides comprehensive details such as energy efficiency ratings, usage instructions, safety precautions, maintenance tips, and customer care information directly on the product packaging or through QR codes.

   The Company regularly conducts customer satisfaction surveys across key locations to gather feedback on product performance, service quality, installation experience, and after-sales support. The insights help drive improvements in products and services, ensuring a more customer-centric approach.