

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

Sl. No.	Particulars	
1.	Corporate Identity Number (CIN) of the Listed Entity	L74999TG1955PLC000656
2.	Name of the listed entity	BirlaNu Limited (formerly HIL Limited)
3.	Year of incorporation	1955
4.	Registered office address	Office No. 1 & 2, L7 Floor, SLN Terminus, Survey No. 133, Near Botanical Garden, Gachibowli, Hyderabad-500032, Telangana, India
5.	Corporate office address	6 th Floor, Birla Tower, 25 Barakhamba Road, New Delhi – 110 001
6.	E-mail address	cs@birlanu.com
7.	Telephone no.	040-68249000
8.	Website	www.birlanu.com
9.	Financial year for which reporting is being done	April 1, 2025, to March 31, 2026
10.	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited 2. National Stock Exchange of India Limited (NSE)
11.	Paid-up capital	₹ 754.09 lakh
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Ajay Kapadia Chief Financial Officer Phone: 040-68249000 E-mail: ajay.kapadia@birlanu.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 Note: Effective 31 st March 2026, the wholly owned subsidiary Crestia Polytech Private Limited and step-down subsidiaries Aditya Poly Industries Private Limited, Aditya Polytechnic Private Limited, Prabhu Sainath Polymers Private Limited and Topline Industries Private Limited (hereinafter referred to as "Crestia companies") have amalgamated with BirlaNu Limited, and hence the performance data for FY25-26 is not comparable with FY24-25.
14.	Name of assurance provider	Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.
15.	Type of assurance obtained	

II. Products/Services:

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

Sl. No.	Description of main activity	Description of business activity	% Turnover of the entity
1.	Roofs	Manufacture, sale and distribution of Fiber Cement Sheets and Cement based Non-Asbestos Corrugated Sheets	46.95%
2.	Pipes and Construction Chemicals	Manufacture and sale of a wide range of plumbing solutions, including CPVC, uPVC, Column, SWR and Pressure pipes and fittings, water storage tanks, moulding items, ideal for household, industrial, and commercial applications; Wall Putty and Construction Chemicals consisting of Ready-mix Plasters, Primers, Block Joining Mortars, Tile Adhesives, etc.	27.72%
3.	Walls	Manufacture and distribution of Wet-Walling Solutions and Dry-Walling Solutions including AAC Blocks, Fibre Cement Board and Panels.	25.12%

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

Sl. No.	Products/Services	NIC Code	% of Total turnover contributed
1.	Cement based products: sheets	239505	46.95%
2.	Cement based products: panels, boards, fly ash blocks	239599	24.99%
3.	Pipes and Fittings	222004	20.40%

III. Operations:

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

Location	Number of plants	Number of offices	Total
National	30 plants (at 19 manufacturing locations)	4 offices and 53 sales depots	87
International		NIL	

The details of the offices exclude the R&D centre at Hyderabad. Each manufacturing location has administrative offices within the plant, and those are not included in the number of offices.

19. Markets served by the entity:

a. Number of locations:

Locations	Number
National (No. of States)	27 States and 7 Union Territories
International (No. of Countries)	1 – Nepal

b. What is the contribution of exports as a percentage of the total turnover of the entity: 0.52%

c. A brief on types of customers

BirlaNu offers sustainable and innovative building solutions across pipes, construction chemicals, putty, roofs, walls and floors. Its products cater to homeowners, builders, and designers involved in the construction, renovation and maintenance of residential, commercial and institutional projects. The Company serves customers both directly (B2B and B2G) and through its network of dealers and distributors. The customer base also includes infrastructure companies (EPC), builders, and contractors executing projects on behalf of end users. In addition, BirlaNu engages with architects, interior designers, MEP consultants, and PMC professionals who either procure their products directly or influence purchasing decisions within construction projects.

IV. Employees:

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

a. Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)
EMPLOYEES								
1.	Permanent (D)	1153	1102	96%	51	4%	-	-
2.	Other than Permanent (E)	117	103	88%	14	12%	-	-
3.	Total employees (D + E)	1270	1205	95%	65	5%	-	-
WORKERS								
4.	Permanent (F)	839	839	100%	-	-	-	-
5.	Other than Permanent (G)	4361	4301	99%	60	1%	-	-
6.	Total workers (F + G)	5200	5140	99%	60	1%	-	-

- All managerial cadre personnel have been considered as 'Permanent Employees'.
- Fixed Term Contracts personnel (Direct and through 3rd parties) are categorised as 'Other than Permanent Employees'.
- All associates and non-management employees at plants have been considered permanent workers.
- All contract workers have been considered as other than permanent workers.

b. Differently abled employees and workers:

Sl. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)
DIFFERENTLY ABLED EMPLOYEES								
1.	Permanent (D)	1	1	100%	-	-	-	-
2.	Other than Permanent (E)	-	-	-	-	-	-	-
3.	Total employees (D + E)	1	1	100%	-	-	-	-
DIFFERENTLY ABLED WORKERS								
4.	Permanent (F)	-	-	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-	-	-
6.	Total workers (F + G)	-	-	-	-	-	-	-

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and Percentage of Females	
		No. (B)	% (B / A)
Board of Directors*	8	2	25%
Key Managerial Personnel*	3	1	33%

*Including Managing Director & CEO

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	32%	30%	32%	22%	38%	22%	21%	21%	21%
	(includes impact of manpower restructuring)								
Permanent Workers	17%	-	17%	6%	-	6%	7%	-	7%
	(includes impact of manpower restructuring)								

Note: Turnover rate includes all persons leaving the employment of the entity, including those who leave the entity voluntarily or due to dismissal, termination, retirement or death in service as per BRSR guidelines. For comparability, this has been calculated using the base as the average headcount during the reporting year, excluding the newly amalgamated subsidiaries.

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

Sl. No.	Name of the holding/subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by the listed entity	Does the entity indicated in column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Clean Coats Private Limited	Wholly owned Subsidiary	100%	No. However, certain business responsibility initiatives related to ethics, transparency, accountability, the sustainable use of resources, and the well-being of employees has been adopted by the Company's subsidiaries.
2.	BirlaNu International GmbH, Germany			
3.	Parador Holdings GmbH, Germany	Step down Subsidiaries	100% held by BirlaNu International GmbH, Germany	
4.	Parador GmbH, Germany		100% held by Parador Holdings GmbH, Germany	
5.	Parador Parkettwerke GmbH, Austria		100% held by Parador GmbH, Germany	
6.	Parador UK Limited			
7.	Parador, Inc. USA			

Sl. No.	Name of the holding/subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by the listed entity	Does the entity indicated in column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
8.	Parador (Shanghai) Trading Co. Ltd., China	Joint Venture	50%	No
9.	Supercor Industries Limited, Nigeria		33%	No

Note: The Scheme of Amalgamation of Crestia Polytech Private Limited (a wholly owned subsidiary of BirlaNu Limited) and Aditya Poly Industries Private Limited, Aditya Polytechnic Private Limited, Prabhu Sainath Polymers Private Limited and Topline Industries Private Limited (wholly owned subsidiaries of Crestia Polytech Private Limited and step-down subsidiaries of BirlaNu Limited) with BirlaNu Limited has been approved by the Hon'ble National Company Law Tribunal, Kolkata Bench, vide order dated March 10, 2026. A certified true copy of the said order has been filed with the Registrar of Companies on March 31, 2026, being the effective date of the amalgamation. The said subsidiary companies stand dissolved without winding up with effect from March 31, 2026.

VI. CSR Details:

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

(ii) Turnover: ₹ 2,42,652.72 lakh

(iii) Net worth: ₹ 1,19,300.67 lakh

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:

Stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks
Communities	Yes*	-	-	-	-	-	-
Investors	Yes*	-	-	-	-	-	-
(other than shareholders)							
Shareholders	Yes*	-	-	-	-	-	-
Employees and Workers	Yes*			-	-	-	No formal grievances
Customers (Dealers and Distributors)	Yes*	525 _#	-	-	429	8	Resolved
Value Chain Partners	Yes*	1	-	-	1	-	-
Others	Yes*	1	1	Received on March 30, 2026	-	-	-

_#increased customer complaints are on account of higher number of dealers due to inclusion of Crestia companies reporting in FY2025-26. In terms of complaints per dealer, there is a reduction of 160 basis points over last year.
[*https://cms.birlanu.com/public/media/2026/03/09/stakeholder-engagement-policy.pdf](https://cms.birlanu.com/public/media/2026/03/09/stakeholder-engagement-policy.pdf)

Note: The total complaints received across stakeholders include those through the whistleblower mechanism.

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

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, an approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	GHG (Greenhouse gases) emissions	Risk	With the rising incidents of climate change impacts, companies face increasing regulations and the reduction can help reduce operating expenses, associated cost of compliance. which positively impacts the financial performance of the Company. The climate change can impact the Company's own operations as well as its value chain. The government has undertaken national goals and implemented mechanisms to drive GHG emission reduction. Sustainability norms also focus on embodied carbon in construction materials. Stakeholders increasingly scrutinise the GHG performance of companies and products.	BirlaNu recognises the need to manage GHG emissions for both its own operations and the impact of its products across their lifecycle. GHG regulations and the reduction can help reduce operating expenses, which positively impacts the financial performance of the Company. During the year, the Company has disclosed its operational GHG emissions and evaluated its performance against set goals. The Company leverages renewable energy (both electrical and thermal) as part of its strategy to reduce operational GHG emissions. Initiatives to reduce reliance on carbon-intensive fuels included the use of PNG in place of diesel in generators in Faridabad and the use of solid biomass boiler fuel. Energy efficiency improvements are the complementary strategic focus area, and both aspects are discussed under the Company's energy management roadmap, as detailed in the next topic. Further details are provided under Principle 6 – Essential Indicator 8 and Leadership Indicator 4, and performance metrics under Principle 6, Essential Indicator 7.	Negative
2	Renewable Energy and Energy Management	Opportunity	Energy management through a diversified portfolio of sources ensures availability and related costs are critical for optimal production, capacity utilisation and financial performance. Scaling renewable energy adoption reduces energy supply risks while reducing costs. Energy expenses constitute a significant portion of costs. Focus on energy efficiency and greater use of renewable energy and innovative technologies mitigates long-term price and regulatory risks.	BirlaNu continues to prioritise energy efficiency and renewable energy integration as key levers within its operational sustainability strategy. As part of its renewable energy portfolio, BirlaNu leverages biomass in boilers for thermal energy with solar and wind infrastructure for electrical energy. The Company also has Service Concession Agreements with State Electricity Boards for wind energy. In parallel, BirlaNu continues to evaluate opportunities to increase the share of renewable energy within its overall energy mix. During the year, the Company implemented multiple energy efficiency initiatives across its manufacturing facilities, combining process optimisation with targeted capital investments. Key measures undertaken included motor management improvements, optimisation of compressed air and pressure systems, and deployment of variable frequency/variable flow drives across relevant equipment. The Company systematically replicated successful projects across similar processes and plant locations. Further details are available in Annexure VI of the Board's Report, Principle 6 – Leadership Indicator 4, and performance metrics under Principle 6 – Essential Indicator 1.	Positive

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, an approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Water Consumption	Risk	Water consumption is a key business risk due to operational dependence and maintaining constructive relationships with communities. Rising industrial water demand may lead to stricter regulatory requirements governing time monitoring and data-driven management water withdrawal, treatment, of consumption patterns. During the year, BirlaNu and wastewater discharge. strengthened its water recycling infrastructure by Several regions in India are investing in roof rainwater harvesting and stormwater experiencing severe and drainage systems. In the reporting year, the Company increasing water stress. Two manufacturing facilities facility to reduce water withdrawal and improve are located in relatively recycling while enhancing ZLD compliance. Overall water-stressed regions. The Faridabad plant is classified as an over-exploited water zone. The Thimmapur plant is classified as a semi-critical, potentially future water-stressed zone.	BirlaNu remains committed to strengthening water management through a focus on reduction, reuse and recharging groundwater across its operations. The Company has Zero Liquid Discharge (ZLD) facilities across its manufacturing units (excluding the newly amalgamated plants). To enhance water-use efficiency, water flow meters integrated with telemetry systems are deployed for real-time monitoring and management. During the year, BirlaNu and wastewater discharge. strengthened its water recycling infrastructure by Several regions in India are investing in roof rainwater harvesting and stormwater experiencing severe and drainage systems. In the reporting year, the Company increasing water stress. Two manufacturing facilities facility to reduce water withdrawal and improve are located in relatively recycling while enhancing ZLD compliance. Overall water-stressed regions. The Faridabad plant is classified as an over-exploited water zone. The Thimmapur plant is classified as a semi-critical, potentially future water-stressed zone. For performance data on water consumption, please refer Principle 6: Essential Indicators 3, 4 & Leadership Indicator 1.	Negative
4	Waste Management & Circular Economy	Risk and Opportunity	Inadequate waste management exposes BirlaNu to regulatory risks. Evolving regulations, including EPR requirements, may further increase legal and compliance exposure. These developments also create opportunities to strengthen circular economy practices. Better resource efficiency and waste minimisation can improve margins and cost efficiency. The current product portfolio recycles waste from other industries, creating a positive impact on circularity.	BirlaNu is committed to responsible waste management practices through structured processes, regulatory compliance and a progressive shift towards greater circularity in its products. BirlaNu has implemented defined systems to ensure safe storage, handling and disposal of waste in compliance with applicable regulations. Hazardous waste is disposed off only through Pollution Control Board (PCB)-authorised vendors, while non-hazardous waste is channelled to approved recyclers. The Company also remained compliant with the Extended Producer Responsibility (EPR) Rules applicable to plastics. During the year, the Company further embedded the 3R principles — Reduce, Reuse and Recycle — within its waste management practices. Focus was placed on improving manufacturing efficiencies to minimise waste generation at source, and waste generation has reduced. Green and dry waste generated at manufacturing locations continues to be recycled internally, while maintaining stringent quality standards. Greater use of waste from other industries was incorporated without any compromise on technical and functional parameters. Due to structured housekeeping initiatives in previous years, coupled with greater in-house reuse and recycling of process waste, waste disposal to the landfill has been reduced. For details, please refer Principle 6, Essential Indicator 10, Principle 2, Essential Indicator 4, Principle 2, Leadership Indicator 3, and Principle 6, Essential Indicator 9.	Positive

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, an approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Innovation for sustainable products	Opportunity	Customer preferences are increasingly shifting towards environmentally and socially responsible products. To accelerate innovation and commercialisation, BirlaNu Sustainable products partners with national and international institutes and with improved lifecycle R&D organisations. The Company further augmented environmental performance its R&D capabilities through the establishment create a strong competitive of a new incubation laboratory focused on high-advantage. Resource efficiency performance construction chemicals, including a supported by recognised comprehensive tile adhesive testing setup, enabling sustainability certifications customised solutions and stronger integration enhance brand visibility and across Innovation, Quality, and Technical Services. In customer trust. parallel, BirlaNu continues to prioritise sustainable product innovation, with relevant offerings receiving GreenPro and GRIHA certifications (refer Section B – Certifications), reinforcing alignment with green building standards and strengthening its positioning in environmentally responsible markets. Increasing adoption of green buildings presents a significant growth opportunity. Green buildings reduce operational emissions and emphasise lifecycle sustainability.	Innovation remains a central pillar of BirlaNu's business strategy, with a sustained focus on building a robust pipeline of sustainable and differentiated products. To accelerate innovation and commercialisation, BirlaNu partners with national and international institutes and R&D organisations. The Company further augmented its R&D capabilities through the establishment of a new incubation laboratory focused on high-performance construction chemicals, including a comprehensive tile adhesive testing setup, enabling customised solutions and stronger integration across Innovation, Quality, and Technical Services. In parallel, BirlaNu continues to prioritise sustainable product innovation, with relevant offerings receiving GreenPro and GRIHA certifications (refer Section B – Certifications), reinforcing alignment with green building standards and strengthening its positioning in environmentally responsible markets. The Company integrated alternative raw and waste materials into production, including pond ash, industrial slag and chemical gypsum. Enhanced process control further enabled the efficient utilisation of variable-quality limestone. During the year, new product launches were aligned with the theme of "Sustainable Performance Materials", including high-strength AAC blocks, water-resistant roofing sheets, and lightweight value-engineered panels and construction chemicals. The pipes category had innovations in OPVC Pipes, fittings stabiliser, and PPR Pipes & fittings. The innovation focus will continue on circular material integration, carbon reduction through alternative binders, development of functional materials, and digital process optimisation. The Company also strengthened its intellectual property portfolio with patent filing, publishing and grants. For further details, refer Annexure VI of the Board's Report and the Intentional Innovation section of the MD&A.	Positive

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, an approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Human Capital	Opportunity	Strategic investment in human capital strengthens remains central to its human capital strategy, with culture, productivity, and a continued focus on engagement, inclusivity, and innovation. A skilled and capability development. The Company actively engaged workforce enhances seeks employee feedback to refine policies and resilience and adaptability in workplace practices, supported by leadership, HR, dynamic markets. Diversity and external experts. The "DEI at BirlaNu" initiative in age, gender, experiences progressed to strengthen women's representation and capabilities fosters across functions, supported by inclusive hiring, a responsive culture and gender-sensitivity initiatives, POSH training, and a innovative collaboration. robust grievance redressal mechanism. Employee Prioritising wellbeing, experience is further enhanced through structured inclusion, and career onboarding, leadership interactions, townhalls, development enhances wellness initiatives and mental health support, employer reputation and besides the quarterly "Yashotsav" Rewards & leadership capacity.	BirlaNu's vision of being an employer of choice Capability building remains a key focus, with structured interventions across sales and technical functions. Learning initiatives span behavioural, functional, and leadership domains, including manufacturing excellence certifications and the "i-SAIL" Sales Learning Academy. Sales Academies have covered 100% of the sales workforce in the Roofs and Construction Chemicals businesses, with a similar programme underway for the Pipes business, focusing on market execution and sales excellence. Technical capability programmes led by the Manufacturing Excellence team strengthen plant-level competencies and operational efficiency. Continuous learning is supported through platforms such as Coursera and Disprz LMS, while the "Xcelerate" programme, along with mentorship and coaching, enables higher education and career progression. Further details are available in the Human Capital section of the MD&A.	Positive

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, an approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Occupational Health & Safety (OHS)	Risk	Occupational health and safety risks expose the organisation to operational impacts, including workplace injuries, illnesses, and on hazard identification and risk assessment to potential fatalities. Such incidents harm employee well-being and undermine responsible employment expectations. Safety incidents also cause downtime, with learnings and best practices being horizontally deployed across plants. increased insurance costs. Poor safety performance may result in reputational damage, regulatory action, and legal liabilities.	BirlaNu adopts a proactive and prevention-led approach to occupational health and safety across its operations. The Company conducts safety training programmes and has strong practices on hazard identification and risk assessment to strengthen workplace safety standards. Though the focus is on prevention of injuries, any near misses identified are systematically reported, investigated, and addressed. Detailed corrective and preventive actions are implemented, with learnings and best practices being horizontally deployed across plants. With two manufacturing plants certified under the ISO 45001 standard, the Company is progressively aligning safety management processes at other locations with ISO 45001 requirements to drive standardisation and continuous improvement. BirlaNu also continues to evaluate and implement technology-led interventions to enhance monitoring, reduce risk exposure and improve overall working conditions. For further information, please refer Principle 3 – Essential Indicators 10–15.	Negative
8	Product Safety	Risk	Product safety risks may adversely affect demand for the Company's products. Installers involved in manufacturing processes. The Company aligns its operations with stringent industry standards and repair, face health and safety risks, and occupants may also have product safety concerns. Compliance with asbestos use, handling, and disposal regulations increases product-use risks. These measures are reinforced through clear communication on safe handling, product liability risks require usage and disposal practices to minimise risks across the value chain. During the reporting year, Fibre Week was organised across all relevant manufacturing plants, featuring focused training and awareness sessions to strengthen workforce knowledge and reinforce safe operating practices. Regular internal and external audits were also conducted.	BirlaNu places strong emphasis on ensuring safety across the entire product lifecycle, beginning with responsible material selection and controlled manufacturing processes. The Company aligns its operations with stringent industry standards and to maintain a harm-free production environment and ensure regulatory compliance at every stage. Enhanced safety protocols, controlled operating procedures and structured supervision mechanisms are implemented to mitigate occupational and product-use risks. These measures are reinforced through clear communication on safe handling, usage and disposal practices to minimise risks across the value chain. During the reporting year, Fibre Week was organised across all relevant manufacturing plants, featuring focused training and awareness sessions to strengthen workforce knowledge and reinforce safe operating practices. Regular internal and external audits were also conducted. In parallel, BirlaNu continues to develop and promote products incorporating safer alternatives, aligning its portfolio with evolving regulatory requirements and growing market preference for environmentally sustainable solutions.	Negative

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, an approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Labour Relations	Risk	The Company's manufacturing operations are labour-intensive and rely on contract workers. Issues related to wages, safety conditions, or Associations may trigger unrest. Such challenges can cause operational disruptions and productivity losses and may also expose the Company to compliance, legal or reputational risks.	BirlaNu has established robust governance frameworks to manage labour relations, human rights standards, and safety norms aligned with statutory requirements. A dedicated industrial relations function oversees workforce engagement, with structured processes to enable open communication, engagement, and timely grievance resolution, ensuring stability and operational continuity. Contract labour providers are also regularly monitored to ensure adherence to applicable regulatory and compliance requirements. These combined efforts strengthen labour practices, enhance workforce engagement, and reinforce organisational resilience. For further details, refer Principle 3 and Principle 5.	Negative
10	Sustainable Supply Chain	Opportunity	Proactively managing supply chain risks supports sustained value creation for manufacturing businesses. Risks include raw material inputs besides those for contract-manufactured availability, price volatility, and traded goods. The Company's supplier concentration, Sourcing Policy, supported by a Supplier Code and logistics. Supplier, of environmental and social expectations, is being rolled out. The framework performance may affect covers compliance, environmental performance, continuity, performance, and human rights standards and is being and reputation. Responsible sourcing strengthens resilience, Suppliers are expected to self-certify adherence to reduces environmental impacts, and supports with established sustainability regulatory compliance.	BirlaNu actively manages supply chain risks with an emphasis on critical procurement categories. There are defined quality, functional and other parameters for most raw materials and packaging. The Company's Sustainable Sourcing Policy, supported by a Supplier Code of Conduct that defines supplier sustainability expectations, is being rolled out. The framework covers compliance, environmental performance, and human rights standards and is being communicated to all identified critical suppliers. Suppliers are expected to self-certify adherence to the Code. Many key suppliers are large enterprises and supports with established sustainability measures strengthen responsible sourcing and supply chain resilience. For further details, refer Principle 2, Essential Indicator 2 (a).	Positive
11	Digitalisation	Opportunity	Digital technologies create value by improving operational efficiency and enhance stakeholder experiences. Advancing BirlaNu's digital transformation is essential for long-term resilience and future readiness.	BirlaNu is advancing its digital and technology strategy through enterprise-wide initiatives to enhance agility, decision-making, operational efficiency, data-driven insights, and value chain integration. The Company has initiated programme to drive digitally enabled growth, foster innovation, and accelerate the deployment of advanced technologies across operations and customer interfaces. IoT applications have been expanded across manufacturing operations, enabling improved safety, as well as efficient energy and water management. The Company is also leveraging digital platforms to strengthen engagement across the dealer and influencer ecosystem. Most of the incentives of our loyalty programme are disbursed digitally, improving transparency, efficiency, and user experience. For further details, refer the Technology and Digital section of the MD&A.	Positive

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, an approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
12	CSR	Opportunity	BirlaNu addresses economic and social challenges through under Board-level oversight, with the CSR focused CSR initiatives Committee ensuring alignment with the CSR aligned with regulations. Rules, 2014. The Company focuses on healthcare, These initiatives support education, skilling, and community development, underprivileged communities with targeted interventions for vulnerable and and strengthen relationships marginalised communities. In the healthcare with local stakeholders. CSR domain, BirlaNu, in partnership with the Live efforts also enhance the Love Laugh Foundation (LLL), is implementing Company's reputation as a a rural mental health programme across Tangi-responsible corporate citizen. Choudwar (Cuttack, Odisha) and the NTR district BirlaNu's CSR commitment (Andhra Pradesh), targeting Persons with Mental is to deliver measurable, Illness (PwMI). In the skilling domain, the Company community-driven impact, has partnered with the Water Management and strengthening stakeholder Plumbing Skill Council to enhance livelihood partnerships, and advancing opportunities, targeting the training of plumbers, inclusive and sustainable painters, and applicators during the year. For growth.	BirlaNu has instituted a structured CSR strategy with the CSR focused CSR initiatives Committee ensuring alignment with the CSR aligned with regulations. Rules, 2014. The Company focuses on healthcare, These initiatives support education, skilling, and community development, underprivileged communities with targeted interventions for vulnerable and and strengthen relationships marginalised communities. In the healthcare with local stakeholders. CSR domain, BirlaNu, in partnership with the Live efforts also enhance the Love Laugh Foundation (LLL), is implementing Company's reputation as a a rural mental health programme across Tangi-responsible corporate citizen. Choudwar (Cuttack, Odisha) and the NTR district BirlaNu's CSR commitment (Andhra Pradesh), targeting Persons with Mental is to deliver measurable, Illness (PwMI). In the skilling domain, the Company community-driven impact, has partnered with the Water Management and strengthening stakeholder Plumbing Skill Council to enhance livelihood partnerships, and advancing opportunities, targeting the training of plumbers, inclusive and sustainable painters, and applicators during the year. For details of beneficiaries, refer Principle 8 Leadership Indicator 3 and refer the Community Section of the Annual Report.	Positive
13	Corporate Governance and Risk Management	Opportunity	Strong corporate governance frameworks and effective internal controls enhance transparency and build trust with regulators and other stakeholders. A well-embedded risk management and disclosure regulations in letter and spirit. framework enables the organisation to anticipate operational and macro-level challenges while strengthening resilient processes and controls.	BirlaNu upholds strong corporate governance anchored in ethics and transparency. Robust Board and management oversight across financial and non-financial aspects are an important focus for sustained multi-stakeholder value creation. The Company complies with all statutory laws and disclosure regulations in letter and spirit. Risks are identified across financial, strategic, and operational areas, and functional leaders assess risk, formulate mitigation plans and oversee execution. Business continuity planning is integrated into risk management processes. The Board-level Risk Management Committee reviews all risks, including ESG risks, twice a year. The Committee provides oversight and guidance on mitigation actions. For further details, refer the Risk Management Framework section of the MD&A.	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		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.	a. Whether the entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes, refer Note 1	Yes	Yes	Yes	Yes	No, refer Note 2	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	No ⁺	No ⁺	Yes	No ⁺	No ⁺		Yes	No ⁺
	c. Weblink of the Policies, if available	Principle-wise policies are mentioned in the table below#								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	No, refer Note 2	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, refer Note 3			No	Yes, refer Note 3			No	Yes, refer Note 3
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 the entity and mapped to each principle	▶ Principles 2 and 9: ISO 9001 ▶ Principle 3 – ISO 45001 Faridabad Walls and Golan Pipes plants ▶ Principle 6 – ISO 14001 Faridabad Walls and Golan Pipes plants ▶ Principles 2, 3 and 6: IS-15778:2007, IS-13592:2013, IS-4983:2000 (Faridabad, Golan & Thimmapur) ▶ Principles 2, 3 and 6:IS-7834: Part-1:1987, IS-14735:1999 (Golan), IS-14871:2000 (Kondapalli) ▶ Principles 2,3 and 6: IS-2185: Part-3:1983 (Thimmapur, Chennai, Jhajjar, Golan) ▶ Principles 2,3 and 6: IS-459:1992 (Kondapalli, Faridabad, Sathariya, Wada, Jasidih, Balasore) ▶ Principles 2 and 6: GreenPro Certification for BirlaNu CPVC Pipes at Golan and Faridabad plants ▶ Principles 2 and 6: GreenPro Certification for BirlaNu Aerocon Fibre Cement Boards, BirlaNu Aerocon Walls and BirlaNu Aerocon AAC Blocks, CPVC pipes, panels and cement roofs. ▶ Principles 2 and 6: GRIHA Certified BirlaNu Aerocon AAC Blocks, Panels and Boards Walls, CPVC, uPVC and SWR Pipes. ▶ Principles 2, 6 and 9: CFTRI and CIPET for Pipes ▶ Principles 2 and 6: ROHS for Pipes ▶ Principle 9: ISO27001-2013								

Note 1: EHS and Quality Policy cover key aspects of product safety throughout the life cycle.

Note 2: The Company is a member of various industry associations and trade unions as disclosed in Principle 7, Essential Indicator 1. However, currently, the Company doesn't engage in public policy advocacy, and therefore, there is no need for a policy.

⁺Policies have been approved by the MD & CEO.

Note 3: The Company has a structured Supplier Code of Conduct that lays out expectations from its suppliers that cover relevant elements of Principles 1, 2, 3, 5, 6 and 9. A significant proportion of BirlaNu's procurement is from suppliers who have implemented robust ESG-focused systems.

#Principle-wise policies

Principle 1	Code of Conduct for Directors and Senior Management - https://cms.birlanu.com/public/media/2025/04/04/birlanu-code-of-coduct-for-directors-smp-07112024.pdf Whistleblower Policy - https://cms.birlanu.com/public/media/2025/03/13/whistle-blower-policy.pdf Anti-Bribery and Anti-Corruption Policy - https://cms.birlanu.com/public/media/2026/03/09/abac-policy.pdf
Principle 2	Quality Policy - https://cms.birlanu.com/public/media/2025/03/13/quality-policy.pdf Supplier Code of Conduct - https://cms.birlanu.com/public/media/2026/03/09/supplier-code-of-conduct.pdf Sustainable Sourcing Policy - https://cms.birlanu.com/public/media/2026/03/09/sustainable-sourcing-policy.pdf
Principle 3	Equal Opportunity Policy and Anti-Discriminatory Policy - https://cms.birlanu.com/public/media/2026/03/09/equal-opportunity-policy.pdf Occupational Health and Safety (OH&S) Policy - https://cms.birlanu.com/public/media/2026/03/09/oh-s-policy.pdf
Principle 4	Stakeholder Engagement Policy - https://cms.birlanu.com/public/media/2026/03/09/stakeholder-engagement-policy.pdf Dividend Distribution Policy - https://cms.birlanu.com/public/media/2025/03/13/dividend-distribution-policy-2021.pdf CSR Policy - https://cms.birlanu.com/public/media/2025/03/13/csr-policy.pdf
Principle 5	Sexual Harassment at Workplace (POSH) Policy - HRMS portal Human Rights Policy - https://cms.birlanu.com/public/media/2025/03/13/human-rights-policy.pdf
Principle 6	Environment Policy - https://cms.birlanu.com/public/media/2026/03/09/environment-policy.pdf
Principle 8	CSR Policy - https://cms.birlanu.com/public/media/2025/03/13/csr-policy.pdf
Principle 9	Information Security Management System (ISMS) policy - HRMS portal Quality Policy - https://cms.birlanu.com/public/media/2025/03/13/quality-policy.pdf

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5. Specific commitments, goals, and targets set by the entity with defined timelines, if any	Environmental ▶ 2% YOY reduction in Energy intensity, 15% by FY30 on a baseline FY24 ▶ 2% YOY Electrical Energy Intensity reduction, 15% by FY30 on a baseline of FY24 ▶ Renewable Energy: 30% of total electrical energy consumed by FY30 ▶ Reduce hazardous waste sent to landfill by 30% by FY30 on the baseline of FY25 ▶ Reduce 15% YoY of non-hazardous waste sent to landfill by FY30 on a baseline of FY25 ▶ Increase 1% waste input material of the total input materials by FY27 ▶ Water neutral by FY32 ▶ Reduce total water withdrawal intensity by 5% YoY on a baseline of FY25 ▶ ISO 14001 at all plant locations by FY30 Social ▶ LTIFR <1, Zero fatality YOY ▶ ISO 45001 at all plant locations by FY27 ▶ Participation in Great Place to Work (GPTW) assessment: Continue to be in the Top 50 manufacturing companies in India. ▶ 2.75 average learning person-days per employee in FY27 Governance ▶ 100% training of staff and above employees on the Code of Conduct, Human Rights and POSH ▶ Zero environmental and labour non-compliance ▶ Transform BirlaNu into a 'Digital Native' Organisation Note: The environmental and social targets above did not include newly amalgamated plants from subsidiaries in the baseline. The Company will be reviewing its baseline and targets in the subsequent years.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met	Environmental ▶ Energy intensity, per unit revenue increased by 7.17% however, in terms of per unit production it increased merely by 3% during FY26. This increase was due to change in product mix and other operational factors. The Company remains committed to achieving its long-term energy intensity reduction targets ▶ Achieved 1.67% reduction in electrical energy intensity ▶ Renewable electrical energy as a percentage of total electrical energy consumed has increased to 6.22% in FY26, the Company's plan for increasing share of renewable electrical energy is shared in annexure on Conservation of Energy annexed to Board's Report ▶ 66.29% of hazardous waste has been diverted from landfills in FY26 ▶ 31.54% of non-hazardous waste has been diverted from landfills in FY26 ▶ Water neutrality measurement is being finalised ▶ Water withdrawal intensity has reduced by 5.76% in FY26 YOY ▶ 100% of plants (excluding newly amalgamated plants) are effectively Zero Liquid Discharge Social ▶ 16,414 hours of safety training across all employees and workers; no major/serious accidents were reported ▶ BirlaNu did not participate in GPTW survey in FY26 ▶ 16,863 hours of training for permanent employees, with an average of 1.64 learning person-days per employee Governance ▶ 100% training on the Code of Conduct, Human Rights and POSH ▶ No non-compliances on environment or labour laws have been notified Note: Environmental and Social performance reported above excludes Crestia companies since they were not a part of the target setting exercise.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Governance, leadership, and oversight									
7. Statement by the director responsible for the business responsibility report, highlighting ESG-related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	As we navigate a rapidly evolving business landscape, sustainability continues to remain integral to the way we create long-term value at BirlaNu. Our ESG approach is closely aligned with our business strategy, enabling us to strengthen resilience, manage emerging risks proactively, and build a future-ready organisation. Guided by our legacy of responsible growth, we continue to integrate ESG principles across operations, products and stakeholder engagements. Our progress is being driven through innovation-led solutions, investments in technology and R&D, and collaborative partnerships that support our transition towards more sustainable operations. We recognise that decarbonisation, resource efficiency and responsible business practices are increasingly shaping stakeholder expectations and industry competitiveness. The goals we have set reflect our commitment to these priorities while reinforcing our focus on sustainable growth and long-term business strength. I invite you to read this Report, which presents a comprehensive overview of the initiatives, progress and outcomes achieved in our ESG journey.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (s).	Mr Akshat Seth, Managing Director & CEO (DIN: 10039820), is responsible for the implementation and oversight of the business responsibility policies.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
9. Does the entity have a specified Committee of the Board/Directors responsible for decision-making on sustainability-related issues? (Yes / No). If yes, provide details.	The Managing Director and CEO, along with the Executive Leadership Team, oversee sustainability performance and are responsible for related decision-making. Relevant updates are periodically presented to the Board. The Risk Management Committee (“RMC”) reviews ESG risks on a half-yearly basis, while the Board evaluates overall sustainability performance at least annually.								
	Names of RMC members and their DINs are mentioned below:								
	Name of the Director					Designation		DIN	
	Mr. Sunil Ramakant Bhumralkar					Independent Director		00177658	
	Mr. Desh Deepak Khetrapal					Non-Executive Director		02362633	
	Dr. Arvind Sahay					Independent Director		03218334	
	Ms. Nidhi Jagat Killawala					Independent Director		05182060	
	Prof. Janat Ghanshyam Shah					Independent Director		01625535	
	Mr. Akshat Seth					Managing Director and CEO		10039820	
Mr. Ajay Madhusudan Kapadia					Chief Financial Officer		10576222		
Mr. Mukesh Kumar Agarwal					Head – Internal Audit		-		

10. Details of review of NGRBCs by the Company:

Subject for Review	Indicate whether the review was undertaken by the Director / Committee of the Board/ any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Managing Director & CEO									Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Managing Director & CEO									Ongoing								

11. Has the entity carried out an independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.

Yes, the Company has obtained certifications through independent assessments, and the names of the certifying bodies are mentioned below:

ISO 9001 Principles 2 and 9 by TUV NORD

ISO 14001 Principle 6 and ISO 45001 (Principles 3 and 5) by SWISSCERT

ISO 27001 Principle 9 – Det Norske Veritas

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	NA						No	NA	
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)							Yes, refer Note 2 of the answer question (1)		
The entity does not have the financial or human and technical resources available for the task (Yes/No)							No		
It is planned to be done in the next financial year (Yes/No)							No		
Any other reason (please specify)							No		

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE



Principle 1:

Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable

Essential Indicators:

- 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 awareness programmes
Board of Directors (BoD) Key Managerial Personnel (KMP)	25	The Board of Directors and Key Managerial Personnel have attended the familiarisation programmes during the Board meetings and other Committee meetings. These are aligned with the responsibilities of the Board, SEBI Listing Regulations and all the relevant BRSR Principles. The details are available at https://cms.birlanu.com/public/media/2026/04/08/familiarization-program-2025-26.pdf	100%
Employees other than the BoD and KMPs	472	Principles 1,2,3,5,6 and 9 (Functional, Behavioural, POSH, Safety, TPM-Quality and Leadership)	100%
Workers	374	Principles 1,2,3,5 and 9 (Technical, POSH, Safety, and Quality)	100%

Note: Health and Safety trainings are conducted 4 to 5 times a month at each plant, with attendees across employees and workers participating, in addition to induction training conducted for all contractual workers. These, as well as self-learning modules available on the Learning Management System (LMS), are not included above. Coverage of Principle 3 (Upskilling and Health and Safety) training for workers other than permanent workers is available in Principle 3 Essential Indicator 8.

- 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 Requirements) Regulations, 2015 and as disclosed on the entity's website):

The Company has established a structured process for periodic identification and assessment of regulatory and statutory compliance risks across its operations and implements appropriate mitigation measures to address identified exposures. Compliance monitoring is enabled through the digital platform 'Legatrix', which maps applicable statutory requirements to relevant business functions and is administered under the oversight of the Company's Legal Head. Based on internal reviews and available records, no material orders or penalties were imposed on the Company by any Regulatory Authority or Court during the reporting period that could have a significant adverse impact on its future operations.

- 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.

- 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.

Yes, the Company has formalised its Anti-Bribery and Anti-Corruption framework through the introduction of a standalone policy during the reporting year. The principles were already embedded in the Company's Code of Conduct, and have now been further strengthened through a dedicated policy. The Policy enshrines BirlaNu's zero-tolerance stance against bribery and corruption. Definitions of prohibited conduct, including improper payments, gifts, hospitality, and undue influence, are provided, and the policy applies to employees, directors, senior management, associates, and business partners across the Company's operations with defined responsibilities and procedures to prevent, detect, and address bribery and corruption risks. Suspected violations

may be reported through designated internal reporting and whistleblowing channels and may be escalated to business heads, CHRO, or Internal Audit for appropriate action. The Company ensures confidentiality and prohibits retaliation against individuals reporting in good faith. The principles of the Policy are also aligned with the Codes of Conduct for Employees, Directors, and Senior Management. The Company ensures awareness and effective implementation of the Policy through regular training and communication initiatives.

The Anti-Bribery and Anti-Corruption Policy is available on the Company's website at: <https://cms.birlanu.com/public/media/2026/03/09/equal-opportunity-policy.pdf>, while the Code of Conduct is available at <https://cms.birlanu.com/public/media/2025/04/04/birlanu-code-of-coduct-for-directors-smp-07112024.pdf>.

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

	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	Nil		Nil	
Number of complaints received in relation to issues of conflict of interest of the KMPs	Nil		Nil	

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):

	FY 2025-26	FY 2024-25
Number of days of accounts payables	48	46

Note: All calculations are as per guidance from the Industry Standards Note in BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024).

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases#	a. Purchases from trading houses as % of total purchases	11.69%	12.5%
	b. Number of trading houses where purchases are made from	726	528
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	56.86%	65.99%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	90.66%	72.88%
	b. Number of dealers/distributors to whom sales are made	5,937	4,092
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors	8.68%	11.01%
Share of RPTs in	a. Purchases (Purchases with related parties /Total Purchases)*	0.85%	0.94%
	b. Sales (Sales to related parties/ Total Sales)*	0%^	1.18%
	c. Loans & advances (Loans & advances given to related parties /Total loans & advances)	100%	100%
	d. Investments (Investments in related parties/ Total Investments made)	100%	100%

Note: All calculations are as per guidance from the Industry Standards Note in BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024).

#Data for FY2024-25 has been restated based on reclassification and recategorization of the underlying data.

*Both goods and services purchased from and sold to related parties have been considered.

^The sales to related parties are ₹ 3.37 lakh, which translates to 0.0014%.

Leadership Indicators:

- 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 the value of business done with such partners) under the awareness programmes
3,073	Influencer meetings with 64,921 participants for Pipes and CC Putty, covering product details, loyalty and other aspects	Not direct customers and hence cannot be calculated.
17	Influencer meetings with 418 Architects on product portfolio and innovations in Walls	
317	Influencer meetings with 8,132 retailers, contractors and consultants on product portfolio, installation and technical parameters for Roofs	
374	Health and Safety, POSH and Technical training for other than permanent workers employed through contractors	3.42%*

*Health and Safety and POSH training for other than permanent workers is provided by labour contractors as part of services purchased.

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

Yes, BirlaNu has established structured mechanisms to prevent and address conflicts of interest involving its Board Members and Senior Management. Oversight mechanisms include periodic disclosures by Directors covering interests, shareholdings, and external associations, to be updated whenever changes arise. In addition, Directors provide annual confirmations (under the Code of Conduct), reaffirming their obligation to prioritise the Company's interests and that any other business or personal association that they may have does not involve any conflict of interest with the Company's operations.

The Secretarial function centrally records the information disclosed by the Directors and reviews it in coordination with the Finance team to identify potential conflict situations involving Directors and Key Managerial Personnel. Members of the Board abstain from deliberations and decisions where a conflict has been declared, ensuring independence. Senior Management also submits annual affirmations confirming the absence of material financial or commercial engagements that could conflict with the Company's interests.



Principle 2:

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

Essential Indicators:

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D*	100%	100%	Asbestos reduction and improvements in durability, strength for roofs and walls, easy installation, lower energy consumption, easy handling and green product in pipes and durability and functional performance in construction chemicals.
Capex	6%	11%	Improvement in Building stability work, Sewage Treatment Plant, Rainwater Harvesting, Biomass boilers, PNG generators, safety, energy efficiency and air pollution control equipment

Note: By design, the capex in Plant and Machinery factors energy efficiency and safety for new equipment. This is over and above the contribution as mentioned above.

*R&D expenses cannot be measured by individual projects due to shared resources across projects and the BU. The reported figure is estimated based on the %age of projects with specific improvements in Environmental and Social impacts.

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

The Company follows defined sustainable sourcing procedures for vendor development and onboarding across raw material and contract manufacturing vendors. Vendors are identified and shortlisted based on capability and experience, with evaluation anchored to functional characteristics and quality benchmarks defined by the Innovation teams for raw materials. For contract manufacturing vendors, the process additionally includes requirement validation from Sales, evaluation by Innovation and quality teams, and vendor audits to assess manufacturing and quality systems. Vendors meeting the required criteria are formally approved and onboarded through defined systems and documentation, and are subject to ongoing performance monitoring. Periodic quality and material testing is conducted for existing suppliers to ensure continued adherence to defined specifications and consistency standards. Indirect purchases, including capital goods and services, are also procured against defined parameters. The Company has also developed a Sustainable Sourcing Policy and a Supplier Code of Conduct that lays out sustainability-linked expectations from its suppliers.

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

At a minimum, 42% of inputs including critical raw materials (Cement, Resin and Fibre) and recycled input materials are sourced sustainably.

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.

BirlaNu recognises the importance of responsible end-of-life management of its products. However, given the long service life of its building and construction materials, the recovery, reuse, recycling, and disposal of products at the end of life largely occur beyond the Company's direct operational control. At the end of their lifecycle, BirlaNu's products are typically managed as Construction and Demolition (C&D) waste in accordance with applicable regulations. Any broken or defective roofing products at dealer locations are sent back to the Company's depots to ensure proper disposal at the Treatment, Storage and Disposal Facility (TSDF). This is the only form of product reclamation and disposal undertaken by the Company. Plastic waste and e-waste generated during operations are managed in compliance with applicable Waste Management Rules, as disclosed under Principle 6, Essential Indicators 9 and 10. Plastic packaging post-consumer waste is addressed through Extended Producer Responsibility mechanisms, as outlined under Principle 2, Essential Indicator 4.

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 the Pollution Control Boards? If not, provide steps taken to address the same.

Yes, the Company has obtained EPR Targets as both an importer and brand owner for plastics (E-Waste is not applicable). For FY26, the minimum plastic recycling targets are approximately 87.04 tons of CAT-1, 172.87 tons of CAT-2, 58.03 tons of CAT-1 EOL, and 259.3 tons of CAT-2 EOL. BirlaNu successfully achieved its targets for FY25 by purchasing appropriate plastic recycling credits from approved plastic recyclers. The applicable EPR obligation for FY26 will be fulfilled as per the CPCB stipulated timelines.

Leadership Indicators:

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

NIC Code	Name of the 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
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BirlaNu did not undertake an independent Life Cycle Assessment (LCA) for any of its products during the financial year 2025-26. However, the GreenPro and GRIHA certification frameworks follow a holistic life cycle-based approach in evaluating the environmental impact of products. Details of BirlaNu's GreenPro and GRIHA certifications are provided in Section B, Question 4.

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

Name of Product / Service	Description of the risk/concern	Action Taken
The use of Asbestos in manufacturing involves clearly defined environmental risks and regulatory obligations. These are addressed through appropriate certifications, controls, and compliance measures, as detailed in Section A, Question 26, Product Safety.		

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

Indicate input material	Recycled or reused input material to total material	
	FY 2025-26	FY 2024-25
Flyash	2.65%	1.64%
Pondash	0.33%	0.12%
Slag	0.86%	0.76%
CRP Pulp	2.05%	2.10%
Jeans Pulp	0.67%	0.47%
Pulp	0.78%	0.47%

Note: For Roofs and Walls, the Company's manufacturing process incorporates wet and dry waste recycling (as relevant). The ratio of Dry Waste Recycling (DWR) is as per quality and strength guidelines and is not included in the table above. The data is based on purchases as a percentage of total input material as defined by the ISF Standards. This translates to approximately 12% of total raw materials excluding packaging purchased in the reporting year.

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

Stakeholder group from which the Complaint is received	FY 2025-26			FY 2024-25		
	Re-used	Recycled	Safely disposed	Re-used	Recycled	Safely disposed
Plastics (including packaging)	Not applicable - Please refer Principle 2, Essential Indicator 3					
E-waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Roofs	0.33%

Note: Broken or defective roofing products received at dealer locations are sent back to the Company's depots to ensure proper disposal at the Treatment, Storage and Disposal Facility (TSDF). No products are reclaimed by the Company at the end of their life.



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 the employees:

% of employees covered by											
Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Daycare facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	1,102	1,102	100%	1,102	100%	-	-	1,102	100%	-	-
Female	51	51	100%	51	100%	51	100%	-	-	-	-
Total	1,153	1,153	100%	1,153	100%	51	100%	1,102	100%	-	-
Other than Permanent Employees											
Male	103	103	100%	103	100%	-	-	-	-	-	-
Female	14	14	100%	14	100%	14	100%	-	-	-	-
Total	117	117	100%	117	100%	14	100%	-	-	-	-

Note: The percentage of employees covered under maternity benefits is disclosed as a percentage of only female employees and not total employees, and similarly for male employees under paternity benefits, as per FAQs on BRSR issued by NSE, dated 10th May 2024.

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

% of workers covered by											
Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Daycare facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Workers											
Male	839	839	100%	839	100%	-	-	651^	78%	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	839	839	100%	839	100%	-	-	651^	78%	-	-
Other than Permanent Workers											
Male	4,301	3,205	75%*	4,301	100%#	-	-	-	-	-	-
Female	60	60	100%	60	100%	60	100%	-	-	-	-
Total	4,361	3,265	75%	4,361	100%	60	100%	-	-	-	-

Note: The Company ensures compliance with all its statutory obligations. Health and accident insurance are provided to 100% of 'other than permanent' workers under ESI, as are maternity benefits to females wherever ESI benefits are available and applicable. Currently, the Company's Golan plant does not fall under an ESIC-notified area. Other than Permanent workers in the Golan plant, are covered under Workman's Compensation, to address the accident insurance. The percentage of workers covered under maternity benefits is disclosed as a percentage of only female workers and not total workers, and similarly for male workers under paternity benefits, as per FAQs on BRSR issued by NSE, dated May 10, 2024.

[^]As of March 31, 2026, paternity benefits were available to all permanent workers, except for the newly amalgamated companies. Effective April 1, 2026, as part of the post-amalgamation harmonisation of employee benefits, the benefit has been extended to permanent workers of the newly amalgamated entities as well, achieving 100% coverage across the permanent workforce.

*Pursuant to the amalgamation of Crestia companies with BirlaNu effective March 31, 2026, the Company has initiated and completed all requisite statutory filings and applications to regularise and align documentation, including those relating to Provident Fund (PF), Employee State Insurance (ESI) and other applicable labour compliances. While the data presented herein is as of March 31, 2026, employee coverage under applicable statutory frameworks stands at 100% for all ESIC-notified areas as of the date of publication of this report.

[#]Accident Insurance coverage for other than permanent workers is 100% effective April 2026 due to a new floater policy covering the workforce across all the Company's locations.

c. Spending on measures towards the 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 the total revenue of the Company	0.44%	0.46%

Note: All calculations are as per guidance from the Industry Standards Note in BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024).

2. Details of retirement benefits, for the current financial year and previous financial year:

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	97% ⁺	93%*	Yes	100%	100%	Yes
Gratuity	100%	93%*	Yes	100%	100%	Yes
ESI [#]	3%	78%*	Yes	3%	75%	Yes
Others	-	-	N.A.	-	-	N.A.

Note: All employees and workers (permanent and other than permanent) have been included for FY26 and FY25 above.

⁺ PF coverage extends to all employees, except those who have opted out of the PF in accordance with applicable regulations.

*Pursuant to the amalgamation of Crestia companies with BirlaNu effective March 31, 2026, the Company has initiated and completed all requisite statutory filings and applications to regularise and align documentation, including those relating to PF, Gratuity, ESI and other applicable labour compliances as of the date of publication of this report.

[#]The Company ensures 100% ESI coverage wherever ESI benefits are available and applicable. Currently, the Company's Golan plant does not fall under an ESIC-notified area, and hence, the workers there do not have access to ESI.

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:

BirlaNu is dedicated to building a diverse, equitable, and inclusive workplace culture, and the Company is systematically upgrading accessibility across all office locations and plant administrative facilities to ensure an enabling and inclusive environment for all employees.

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:

Yes, BirlaNu has adopted an Equal Opportunity Policy in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016. The policy formalises the Company's commitment to providing equal employment opportunities to persons with disabilities (PwDs) for positions that can be performed safely and effectively, without compromising their own health and safety or that of others. The policy provides for appropriate measures, including reasonable accommodation and necessary infrastructural investments, to ensure accessibility for PwDs across manufacturing facilities and office premises, wherever required. It further affirms the Company's zero-tolerance stance against any form of discrimination, whether direct or indirect, including denial of reasonable accommodation, as well as any acts of harassment or bullying involving persons with disabilities.

The Equal Opportunity Policy is hosted on the Company's website, the link to which can be accessed here – <https://cms.birlanu.com/public/media/2026/03/09/equal-opportunity-policy.pdf>. BirlaNu communicates the policy to employees and relevant stakeholders through appropriate engagement mechanisms. As part of the onboarding process, employees are sensitised to the policy and the prescribed grievance redressal mechanism to ensure compliance, accountability, and adherence to statutory requirements. Through these measures, the Company seeks to uphold principles of equity, inclusion, and non-discrimination in line with applicable laws.

5. Return to work and retention rates of permanent employees and workers who took parental leave:

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	83%	N.A.	N.A.
Female	100%	67%	N.A.	N.A.
Total	100%	83%	N.A.	N.A.

Note: 105 male and 4 female employees availed parental leave in the reporting year. No male permanent workers took parental leave in the reporting year, and there are no female permanent workers.

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Employees	Yes. Permanent employees can share their grievances or feedback with their reporting managers or the Management through various digital redressal mechanisms available within the organisation. Appropriate actions are taken to address the grievances based on the feedback received.
Other than Permanent Employees	Yes. Other than permanent employees also have access to use the same grievance redressal mechanisms available to permanent employees.
Permanent Workers	Yes. A Grievance Committee is in place to address concerns of permanent workers. Complaint registers are maintained at all factory locations and are reviewed regularly to ensure timely and appropriate resolution.
Other than Permanent Workers	Yes. Grievance boxes are installed at all plant locations to enable contract workers to raise concerns. These are opened and reviewed every month by the respective plant leadership teams, and suitable actions are taken to address the grievances and feedback received.

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

Category	FY 2025-26			FY 2024-25		
	Total employees/workers in the respective category (A)	No. of employees/workers in the respective category, who are part of the Association(s) or Union (B)	% (B/A)	Total employees/workers in the respective category (C)	No. of employees/workers in the respective category, who are part of the Association(s) or Union (D)	% (D/C)
Permanent Employees						
Total	1,153	-	-	1,174	-	-
- Male	1,102	-	-	1,126	-	-
- Female	51	-	-	48	-	-
- Other	-	-	-	-	-	-
Permanent Workers						
Total	839	295	35%	641	269	42%
- Male	839	295	35%	641	269	42%
- Female	-	-	-	-	-	-
- Other	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
	Employees									
Male	1,205	717	60%	610	51%	1,187	1,187	100%	939	79%
Female	65	33	51%	24	37%	50	50	100%	40	80%
Total	1,270	750	59%	634	50%	1,237	1,237	100%	979	79%

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Workers										
Male	5,140	4,770	93%	461	9%	4,790*	4,790*	100%	310*	6%*
Female	60	60	100%	-	-	42	42	100%	-	-
Total	5,200	4,830	93%	461	9%	4,832	4,832	100%	310	6%

Data includes both permanent and 'other than permanent' employees and workers.

*Training data for FY25 has been revised and restated to include all categories of workers.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1,205	974	81%	1,187	1,050	88%
Female	65	47	72%	50	47	94%
Total	1,270	1,021	80%	1,237	1,097	89%
Workers						
Male	5,140	356	7%	4,790	359	7%
Female	60	-	-	42	-	-
Total	5,200	356	7%	4,832	359	7%

Note: All eligible employees (permanent and other than permanent) and permanent workers have received career development and performance reviews. Workers who are a part of trade unions that have wage agreements and other than permanent workers are not eligible for career development and performance reviews.

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 of such a system?

Yes, health and safety are core operational priorities at BirlaNu, and the Company has implemented an Occupational Health and Safety Management System across its operations, covering 100% of employees and workers. The system aligns with applicable national regulations and international standards, with two plants at Golan and Faridabad being ISO 45001 certified. The Company has a phased plan to extend ISO 45001 certification to its remaining plants.

The principles of the management system are being progressively integrated across the newly amalgamated plants to ensure consistent occupational health and safety performance. Ongoing monitoring mechanisms are in place to ensure regulatory compliance and continual improvement.

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

BirlaNu follows a structured Hazard Identification and Risk Assessment process to ensure workplace safety. It applies to both routine operations and non-routine activities across all locations. Hazards are identified through regular workplace inspections, incident reporting, and employee feedback. Identified risks are evaluated using a 5x5 risk matrix based on severity and likelihood. Risk controls are implemented through engineering interventions, administrative measures, and appropriate PPE. Plant-level EHS leads conduct periodic safety inspections in coordination with functional heads. Safety awareness is reinforced through classroom and on-the-job training, signage, quarterly safety meetings and inter-departmental EHS audits. These processes enable timely identification and mitigation of unsafe acts and conditions. Continuous improvement in safety performance is supported through regular reviews and corrective actions. The Company continues to strengthen its systems to enhance proactive risk identification and prevention. These processes are implemented across all plants, and they are in the process of being integrated at the newly amalgamated plants.

In addition, the Company tracks lead and lag safety indicators across all plants to strengthen its safety performance monitoring. lead indicators (e.g., near-miss and safety observations) and lag indicators (e.g., recordable injuries and lost-time incidents) are monitored to assess outcomes. Based on this analysis, plants are periodically rated on their safety performance to enable benchmarking, targeted corrective actions, and continuous improvement.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/ No)

Yes, the Company has established processes for workers to report work-related hazards and remove themselves from risk situations. BirlaNu follows a safety-first policy that empowers employees to raise concerns and stop unsafe work whenever required. A structured Environment, Health and Safety (EHS) reporting system is in place to record, classify, and investigate incidents and near misses. Hazards are reported to designated supervisors assigned to each work area and shift, and employees are encouraged to submit safety improvement suggestions through formal channels.

To further strengthen proactive reporting, a quarterly Reward and Recognition programme has been developed to encourage workers to report all types of unsafe conditions and unsafe acts. Best safety performers are formally recognised to motivate others to adopt similar practices and contribute to creating safer workplaces. Emergency preparedness is reinforced through regular mock drills and scenario-based training. These mechanisms enable timely risk mitigation, including suspension of operations in high-severity situations. The Company continues to strengthen its systems to promote proactive hazard reporting, accountability, and risk prevention across all operations.

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

Yes, the well-being of employees and workers is a priority for BirlaNu and is embedded within a structured health monitoring framework covering both occupational and non-occupational health risks. All personnel have access to non-occupational healthcare services as a part of the insurance coverage. Employees and workers also receive personalised health education and counselling through periodic interventions. Additionally, plant locations have tie-ups with nearby hospitals to provide access to healthcare services at discounted rates. Through these measures, the Company promotes preventive healthcare and sustained health surveillance across its operations.

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	0.48	0.45
Total recordable work-related injuries	Employees	-	-
	Workers	5	5
No. of fatalities	Employees	-	-
	Workers	-	-
High-consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

*Including contract workforce

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

Health and Safety at the workplace continues to be a strategic priority for BirlaNu and is regularly reviewed by the executive leadership. The Company has implemented a structured Health and Safety program that clearly defines management and employee responsibilities to maintain a safe working environment. The program encompasses policies and procedures for hazard identification, risk assessment, implementation of control measures, employee training, and continuous monitoring to ensure regulatory compliance and operational safety. Through the integrated initiatives detailed below, the Company continues to reinforce a proactive safety culture and enhance workplace safety standards across all its operations.

- ▶ **Risk Management and Workplace Controls:** The Company conducts periodic risk assessments to identify potential hazards, evaluate associated risks, and implement appropriate mitigation measures. Based on risk scoring, engineering controls such as ventilation systems, guardrails, machine guards, and interlocks are deployed to eliminate or reduce exposure to hazards. Workplaces are routinely inspected to assess hazard levels, verify the effectiveness of controls, and ensure compliance with applicable standards and regulations.
- ▶ **Technology-Enabled Safety Monitoring:** To strengthen real-time monitoring, AI-enabled cameras have been installed in high-risk areas to identify unsafe conditions and generate alerts. In areas where manual supervision is not feasible, these systems provide continuous oversight to mitigate risks and prevent incidents. Investments were made to expand coverage of these AI-cameras in the Hyderabad plant.

- **Fire Safety and Preventive Controls:** Fire safety initiatives have been significantly enhanced across plants through the installation of advanced fire protection systems at critical locations. Clean Agent Gas Suppression Systems have been deployed in high-risk and mission-critical areas such as main electrical panels, control rooms, and server rooms to enable rapid fire suppression without damaging sensitive electrical and electronic equipment. Automatic fire extinguishing balls (fire balls) have been installed within operationally critical electrical panels to provide quick-response fire mitigation by self-activating at the initial stage of a fire. A Fire Safety Dashboard has also been introduced to measure and track the fire protection score of each plant. This enables regular assessment of compliance levels, identification of gaps, and targeted improvement actions. Aspects evaluated include plant fire preparedness, covering infrastructure, maintenance, and overall readiness. Further, annual thermography scanning of electrical panels has been initiated as a preventive maintenance practice. This helps detect abnormal heat patterns, loose connections, overload conditions, and other hidden electrical anomalies at an early stage, thereby preventing electrical fires, enhancing equipment reliability, and ensuring uninterrupted plant operations.
- **Continuous Improvement and CAPA:** The Company continues to drive improvement through Kaizen-based EHS initiatives, with various EHS Kaizens successfully implemented and integrated into regular systems. Systematic identification of unsafe acts and conditions is being carried out across all plants. The closure rate of these unsafe acts and conditions is monitored monthly by the Unit Heads and reviewed quarterly by the Business Heads. Non-conformities (NCs) have been raised for repeated observations and SOP violations, with an NC closure rate exceeding 80% to sustain the safety culture.
- **Recognition, Accountability, and Governance:** Monthly Rewards & Recognition programmes are conducted to acknowledge best practices in health and safety. To reinforce accountability, penalties are applied to EHS violators, strengthening adherence to safety protocols and compliance standards. To strengthen emergency response capabilities, 53 mock drills were conducted to assess the preparedness and competency of Emergency Response Teams (ERT) and First Aid teams in effectively managing potential emergencies.
- **Training, Awareness and Capability Building:** Employees receive ongoing training on safe work practices, hazard identification, and proper use of Personal Protective Equipment (PPE), including hard hats, safety goggles, respirators, gloves, and safety shoes. Over 16,414 hours of EHS training were conducted till March 2026, with a 100% EHS induction rate for new employees across locations. Health & Safety Week is celebrated annually, featuring activities such as PPE displays, infographic drawing competitions, and quiz contests to actively engage employees in building a safety-first culture. The National Safety Day celebrations were conducted under the theme "Educate, Engage, and Empower". Various engagement programs, such as hazard hunts, quiz competitions, best workplace awards, and skit performances, were organised to improve the safety culture across all plants. The "Fibre Day" initiative continues across all fibre-handling plants, actively engaging employees to adopt safe and healthy practices in their daily activities.
- **Safety Infrastructure Investments:** The Company continues to invest in targeted EHS infrastructure to strengthen workplace safety and risk mitigation. The Company periodically assesses the structural stability of buildings across all its plants, and wherever necessary, a remedial action plan with timelines has been formulated. Retrofit emission control devices and dust collectors have been installed to reduce airborne pollutants and improve shopfloor air quality, while aluminium louvres have been added to improve ventilation and support healthier working conditions. Critical EHS equipment, including machine safety guards, engineered platforms with ladders, steps and handrails, ensuring safe access and working at height has been deployed to enhance operator protection and reduce accident risks.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working conditions	Nil	Nil	NA	Nil	Nil	NA
Health and Safety	Nil	Nil	NA	Nil	Nil	NA

14. Assessments for the year:

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

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

Based on the plant health and safety assessments conducted during the year, structured interventions were undertaken to proactively address the risks identified. The Company reinforced strict adherence to established Standard Operating Procedures (SOPs) and minimised deviations through continuous monitoring. Mechanisms were strengthened for ensuring the timely closure of identified unsafe conditions through monitoring of corrective actions against defined timelines. Preventive maintenance and inspection practices were enhanced through structured schedules and periodic compliance reviews. The deployment of personnel for critical activities was restricted by ensuring that only individuals who had completed competency assessments and mandatory training were assigned to such tasks. Supervision and workplace monitoring were further strengthened by increasing field inspections and audits, along with enhanced accountability of supervisors to ensure the safe execution of work. Through these measures, the Company continues to drive a proactive safety culture, enhance compliance, and address risks.

During the reporting year, focus was on enhanced communication and reinforcement of safe work practices through regular safety meetings, toolbox talks, and awareness programs. This was complemented by strengthened supervision and workplace monitoring by increasing field inspections and audits to supervisor accountability for safe execution of work.

Leadership Indicators:

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

BirlaNu provides Term Life Insurance to all permanent employees at no additional cost. All eligible workers are covered under the Employees' State Insurance Corporation (ESIC) Act for statutory social security and medical benefits. The Golan plant does not fall under ESI coverage, and hence all workers are covered under the workmen's compensation policy. In the unfortunate event of an employee's demise during employment, the nominee receives 40 times the last drawn monthly basic salary.

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

BirlaNu maintains structured oversight of its contractual workforce service providers to ensure adherence to applicable statutory requirements, including Provident Fund (PF), Gratuity, Insurance, Taxes, and other related dues. Disbursement of monthly payments is conditional upon certification from the respective Unit HR, confirming that all statutory obligations for the preceding month have been duly fulfilled. The Company has initiated structured central internal audit processes to evaluate procedures for workmen contractors to ensure compliance with applicable laws for the newly amalgamated plants in line with the Company's processes. Additionally, agreements executed with value chain partners incorporate explicit provisions relating to "Taxes & Duties", "Compliance with Laws", "Compliance with Statutory Obligations", "Indemnification", and "Audit Provisions". These contractual safeguards obligate partners to ensure the timely and complete discharge of statutory liabilities and provide the Company with mechanisms for monitoring and oversight.

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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

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

No, BirlaNu does not presently have a formal transition assistance programme for employees upon retirement.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and Safety Practices	3.42%*
Working Conditions	3.42%*

*Health and Safety as well as working conditions are assessed for other than permanent workers as part of plant assessments.

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:

Based on recent internal health and safety assessments, the Company has identified opportunities to further strengthen process standardisation and monitoring across key operational areas, including fibre storage in inbound warehouses and safety surveillance systems. These insights are being leveraged to drive greater consistency in the implementation and oversight of existing safety protocols across all locations. Key actions include harmonisation of material handling and storage practices, reinforcement of PPE and occupational health processes, and augmentation of fire safety, emergency response, and systems. In parallel, monitoring and compliance mechanisms, including surveillance systems, are being further strengthened through central oversight to ensure uniform adoption.



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

BirlaNu follows a structured approach to identify and prioritise its key stakeholder groups. The Company defines stakeholders as entities, groups, organisations, or communities that are directly or indirectly influenced by its operations and across its value chain. During the reporting year, the Company undertook a review of its stakeholder universe and reassessed the identification and prioritisation of key stakeholder groups. This assessment was based on (i) the impact of stakeholders on the Company's long-term value creation and (ii) the impact of the Company's business activities on its stakeholders.

The process enables the Company to proactively identify potentially differing or conflicting expectations and respond in a balanced and transparent manner. A structured understanding of stakeholder needs and feedback supports the alignment of business operations and processes with the Company's core values and strategic objectives. Details of the Company's key stakeholder groups and the corresponding engagement mechanisms are provided under Principle 4, Essential Indicator 2. The link to the Stakeholder Engagement policy is <https://cms.birlanu.com/public/media/2026/03/09/stakeholder-engagement-policy.pdf>.

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

Stakeholder Group	Whether identified as a vulnerable & marginalised group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisements, Community Meetings, Notice Board, Website), others	Frequency of engagement (Annually/Half yearly/ Quarterly/ Others- please specify)	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Local Communities	Yes	- Community Meetings for need identification - Partnership with local implementation partners	- Need-based - Ongoing	- Need and impact on Society at large - Selection of CSR Projects - Implementation Partners - Alignment of CSR projects with BirlaNu's strategy - Project outcome and impact - Healthcare and wellbeing - Education and related infrastructure - Community development

Stakeholder Group	Whether identified as a vulnerable & marginalised group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisements, Community Meetings, Notice Board, Website), others	Frequency of engagement (Annually/Half yearly/ Quarterly/ Others- please specify)	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Employees and Workers	No	▶ Employee Experience Survey ▶ Townhall ▶ HRMS ▶ Human Resources portal ▶ CHRO Hub ▶ Emails from Employee Communication ▶ Business Meetings	▶ Annual ▶ Quarterly ▶ Monthly ▶ Ongoing	▶ Company's vision, mission and values ▶ Business performance updates ▶ Training and capability building ▶ Aspects of employee well-being ▶ Performance management and career development ▶ Employee engagement activities
Customers	No	▶ Exhibitions and events ▶ Website and social media ▶ Distributor/ Retailer/ Direct Customer/ Achievers Meet ▶ Customer plant visits ▶ Trade body membership ▶ Information on packaging ▶ Customer Contact Centre	▶ Ongoing	▶ Customer surveys & complaints management ▶ Product features and benefits ▶ Product quality and availability feedback ▶ Timeliness of customer support ▶ Satisfaction with after-sales service ▶ Responsible guidelines/ manufacturing ▶ Awareness and initiatives for climate change
Suppliers and Partners	No	▶ Procurement channels ▶ Suppliers/ traders/ manufacturers' visits ▶ Product workshops ▶ Seminars	▶ Ongoing	▶ Quality, price ▶ Timely delivery and payments ▶ Transparency ▶ New product introduction ▶ New business opportunity ▶ Jointly working on product quality enhancement ▶ Sustainable procurement practices
Government and Regulatory Authorities	No	▶ Compliance reports ▶ Industry forums ▶ Statutory meetings	▶ Ongoing	▶ Statutory environmental, social and governance compliance ▶ Compliance-related requirements, such as filing periodic returns, reports, and payment of taxes, etc.
Shareholders and Investors	No	▶ Annual General Meeting ▶ Investor conferences/ calls/ meetings ▶ Investor communications / press releases ▶ Relevant advertisements ▶ Stock Exchange intimations	▶ Quarterly	▶ Governance and financial performance ▶ Business updates ▶ Growth plans and product pipeline
Dealers & Distributors	No	▶ Dealer conferences ▶ Regional meetings ▶ Email communications ▶ Training workshops ▶ Sales reports ▶ Product catalogues and price lists ▶ Promotional materials ▶ Social media updates ▶ Direct sales calls ▶ Dealer Management System	▶ Monthly, ▶ Quarterly ▶ Ongoing	▶ Sales performance and targets ▶ Product availability and quality ▶ Pricing and promotions ▶ Marketing support and materials ▶ Training and education on product features ▶ Customer preferences and market trends ▶ Resolving issues or concerns regarding deliveries or payments ▶ Collaboration on marketing campaigns and promotions

Stakeholder Group	Whether identified as a vulnerable & marginalised group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisements, Community Meetings, Notice Board, Website), others	Frequency of engagement (Annually/Half yearly/ Quarterly/ Others- please specify)	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Influencers and Applicators	No	▶ One-on-one meetings ▶ Events, exhibitions and Expos ▶ Digital media ▶ Training workshops ▶ Product catalogues ▶ Direct sales calls ▶ Training and awareness workshop ▶ Digital Loyalty Apps	▶ Ongoing	▶ Awareness of the Company and Products Profile ▶ Business Collaboration and Value Addition ▶ Training and education on product features ▶ Customer preferences and market trends ▶ Collaboration on marketing campaigns and promotion
Bankers	No	▶ In-person meetings/ visits	▶ On a need basis	▶ Transparent financial transactions ▶ Timely repayment of debt
Industry Associations	No	▶ Emails and letters ▶ Meetings and seminars ▶ Representations ▶ Conferences	▶ Annually ▶ Half-yearly ▶ Quarterly ▶ As and when required	▶ Policy matters and initiatives ▶ Broader policy development and consensus-building process

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 feedback from such consultations is provided to the Board.

The Board has delegated responsibility for stakeholder consultation on environmental and social matters to the Executive Leadership Team. Functional and business leaders carry out structured engagement with stakeholders as outlined under Principle 4, Essential Indicator 2. The Board periodically reviews the insights from these interactions, along with actions taken and business implications through business reviews and Familiarisation Programmes (refer Principle 1, Essential Indicator 1). Investor and shareholder matters are reviewed by the Stakeholders' Relationship Committee, while inputs from community engagements are overseen by the CSR Committee. These governance mechanisms collectively ensure that diverse stakeholder perspectives are included in Board deliberations and decision-making on economic, environmental, and social issues.

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 the policies and activities of the entity.

Yes, stakeholder consultation is integral to identifying environmental and social needs. Employee inputs are gathered through engagement platforms to shape initiatives and policies, while customer feedback informs product development and enhancement. In the reporting year, based on feedback from relevant stakeholders, the Company has obtained Group Personal Accident (GPA) coverage on an unnamed (floater) basis (over and above existing policies) extending to all eligible personnel, including contract workers. Additionally, continuous improvement initiatives (Kaizen) based on employee and worker feedback have led to health and safety enhancements as well as efficiency projects across operations. Also, BirlaNu recognises plumbers, applicators, and other trade influencers as important stakeholders. Based on their feedback, the Company has implemented a unified digital platform to transition its loyalty programme online. The QR code-based platform ensures a transparent mechanism with a flexible rewards structure, while data-driven engagement strengthens influencer loyalty and enables personalised engagement.

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

The Company engages with vulnerable and marginalised communities through structured need assessments and stakeholder consultations to deliver measurable and sustainable impact. During the financial year 2026, its CSR initiatives were well-received, resulting in increased CSR outlay to support greater participation and scale-up of interventions. The Company strengthened its engagement with construction ecosystem stakeholders through skill development programs for plumbers, tile applicators, and painters, in partnership with the Water Management and Plumbing Skill Council. The program was expanded across locations, including Ahmedabad, Vadodara, Rajkot, Indore, Bhopal, Mysore, Coimbatore, Udaipur, Jaipur, Mumbai, Pune, Nashik, Nagpur, Rajahmundry, and others, as well as Agra, Amritsar, Ghaziabad, Lucknow, Ludhiana, and Varanasi, with integration of social inclusion services to improve livelihood outcomes. Additionally, the Company continued to implement rural mental health programs to support Persons with Mental Illness (PwMI's) through LLL Foundation and supported adolescent drug-free awareness programs to drive awareness, resilience, and improved behavioural outcomes.

For additional details on the CSR activities of the Company, please refer the Community Section of the Annual Report.



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 policies 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	1,153	1,153	100%	1,174	1,174	100%
Other than permanent	117	117	100%	63	63	100%
Total	1,270	1,270	100%	1,237	1,237	100%
Workers						
Permanent	839	839	100%	641	641	100%
Other than permanent	4,361	4,361	100%	4,191	4,191	100%
Total	5,200	5,200	100%	4,832	4,832	100%

Note: Human Rights Training includes POSH and Employee Code of Conduct, among others.

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
	Employees									
Permanent										
Male	1,102	-	-	1,102	100%	1,126	-	-	1,126	100%
Female	51	-	-	51	100%	48	-	-	48	100%
Total	1,153	-	-	1,153	100%	1,174	-	-	1,174	100%
Other than Permanent										
Male	103	-	-	103	100%	61	-	-	61	100%
Female	14	-	-	14	100%	2	-	-	2	100%
Total	117	-	-	117	100%	63	-	-	63	100%

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
	Workers									
Permanent										
Male	839	-	-	839	100%	641	-	-	641	100%
Female	-	-	-	-	-	-	-	-	-	-
Total	839	-	-	839	100%	641	-	-	641	100%
Other than Permanent										
Male	4,301	4,118	96%	183	4%	4,149	3,964	96%	185	4%
Female	60	60	100%	-	-	42	42	100%	-	-
Total	4,361	4,178	96%	183	4%	4,191	4,006	96%	185	4%

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

(a) Median Remuneration/Wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of the respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	5	2.25	2	2.25
Key Managerial Personnel (KMP)**	2	543.99	1	65.60
Employees other than the BoD and KMP	1,100	7.87	50	8.08
Permanent Workers	839	4.00	-	-

Note: Annualised salaries of KMPs/Employees/Workers as of March 31, 2026, have been considered for the calculation of median remuneration. Median Remuneration is provided in Indian Rupee (INR) in lakh.

*Includes only Non-executive Directors. The Non-executive Directors of the Company are entitled to sitting fees and commission as per the statutory provisions. The details of the remuneration of Non-executive Directors are provided in the Corporate Governance Report. Sitting fees are paid based on the number of meetings attended by a Non-executive Director and hence are not considered for the calculation of median remuneration.

**KMPs include the Managing Director & CEO, Chief Financial Officer and Company Secretary of the Company.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females (Gross wages paid to females as % of total wages)	3.57%	4.44%*

Note: All calculations are as per guidance from the Industry Standards Note in BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024).

*Data for FY24-25 has been restated based on reclassification and recategorisation of the underlying data.

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 Chief Human Resources Officer (CHRO) serves as the focal point responsible for overseeing and upholding the Company's stance on human rights aspects. The Company has identified human rights risks within its workforce (including contractual labour) as an important area of focus and has built internal and external platforms and robust mechanisms to address them. In addition, the POSH Committee plays an important role in preventing and addressing instances of sexual harassment in the workplace, ensuring appropriate action and adherence to applicable guidelines. BirlaNu has a clearly laid out policy that captures its approach towards meeting its human rights related responsibilities. For further details, please refer the following link: <https://cms.birlanu.com/public/media/2025/03/13/human-rights-policy.pdf>.

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

BirlaNu has implemented a formal grievance management portal in addition to the grievance mechanisms described in Principle 3, Essential Indicator 6, to address human rights-related concerns. All human rights complaints received through these mechanisms are reviewed by a cross-functional committee comprising the CHRO, Legal Head and Head of Internal Audit. Each case is examined, and appropriate corrective actions are taken based on the findings. For matters related to the prevention of sexual harassment (POSH), the Company provides a dedicated email channel. This is overseen directly by the Chairperson of the POSH Internal Committee to ensure independent review and timely resolution.

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

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

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)	-	-
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:

BirlaNu has specific mechanisms to provide a secure and supportive environment in which concerns can be raised without fear of reprisal. The Whistle Blower Policy and Prevention of Sexual Harassment at Workplace Policy have established safeguards to protect individuals who report concerns related to discrimination or harassment. These policies incorporate a strict non-retaliation principle and ensure confidentiality of the complainant's identity throughout the process. Clear reporting channels are available for raising concerns, including any instances of retaliatory behaviour. Any person found to have acted against a complainant will be subject to appropriate disciplinary action.

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

Yes, the Company is committed to upholding human rights encompassing its workforce, contractors, and suppliers. All business agreements and contracts incorporate clauses mandating compliance with applicable human rights standards and laws. These provisions expressly prohibit practices such as child labour, forced labour, and any form of discrimination.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities, or third parties)
Child labour	100% assessed, no discrepancy found.
Forced/involuntary labour	100% assessed, no discrepancy found.
Sexual harassment	100% assessed, no discrepancy found.
Discrimination at workplace	100% assessed, no discrepancy found.
Wages	100% assessed, no discrepancy found.
Others – please specify	Not Applicable

Note: BirlaNu's Internal Auditors conduct assessments as per their audit schedule. Assessments are also periodically conducted by the respective Government authorities.

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

Based on recent internal assessments of contract labour management practices, the Company has identified opportunities to further strengthen standardisation, documentation, and monitoring across key areas such as contractor engagement, wage disbursement processes, and statutory compliance. These observations are being addressed to enhance consistency in contract tenure management, strengthen wage audit trails, and ensure robust adherence to applicable labour laws and social security requirements across locations. This has strengthened SOPs, enhanced governance, and tightened oversight mechanisms. Key actions include standardising contractor onboarding and contract agreement management, reinforcing wage disbursement controls with end-to-end documentation, and strengthening statutory compliance frameworks covering minimum wages, provident fund (PF), and employee state insurance (ESI). Additionally, monitoring systems are being enhanced through increased central oversight, enabling consistent implementation and improved transparency across operations.

Leadership Indicators:

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

BirlaNu has not received any grievances/complaints on human rights issues. Hence, no business modifications are required.

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

No Human Rights due diligence was conducted in the reporting year FY26.

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

The Company's offices and administrative offices at manufacturing plants are equipped with the necessary infrastructure to support employees and visitors with disabilities, as discussed in Principle 3, Essential Indicator 3.

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	3.42%*
Discrimination at workplace	3.42%*
Child Labour	3.42%*
Forced Labour/Involuntary Labour	3.42%*
Wages	3.42%*
Others – Nil	Not Applicable

*Human rights are assessed for other than permanent workers as part of plant assessments and details provided in Principle 3 Leadership Indicator 2.

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

None.



Principle 6:

Businesses should respect and make efforts to protect and restore the environment

Note: The revenue considered for intensity calculation is Revenue from Operations and International Monetary Fund (IMF) USD-INR Purchase Price Parity (PPP) data for FY26 at 20.64 has been used for FY26 and FY25 as per guidance from the Industry Standards Note in BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024). Source - <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>. PPP-based figures for FY25 throughout Principle 6 have been revised accordingly. The environmental performance data has been reported for all manufacturing locations and does not include Corporate Offices or warehouses. FY26 data includes newly amalgamated plants, and the data is not comparable to FY25 in scope and boundary.

Essential Indicators:

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	17,501.48	16,792.79
Total fuel consumption (B)	4,45,866.93	3,79,510.74
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	4,63,368.41	3,96,303.53
From non-renewable sources		
Total electricity consumption (D)	2,93,113.96	2,66,903.46
Total fuel consumption (E)	2,01,313.49	1,88,765.35
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	4,94,427.45	4,55,668.81
Total energy consumed (A+B+C+D+E+F)	9,57,795.87	8,51,972.34
Energy intensity per rupee of turnover GJ/Rupee (Total energy consumed / Revenue from operations)	3.95x10 ⁻⁰⁵	3.69x 10 ⁻⁰⁵
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) GJ/USD (Total energy consumed / Revenue from operations adjusted for PPP)	8.15x10 ⁻⁰⁴	7.62x10 ⁻⁰⁴
Energy intensity in terms of physical output (GJ/MT)	0.47	0.44
Energy intensity (optional)	Not Applicable	Not Applicable

Note: Energy calculations are based on factors and equations from WRI's GHG Protocol, EPA.gov, DEFRA and the 2016 IPCC Protocol (as relevant). Biomass calorific values are based on sample data. Renewable sources include captive solar energy, wind energy, and Biomass (de-oiled cashew-nutshell, briquettes, rice husk) used in boilers, and firewood for the canteen. Non-renewable sources include grid electricity for plants, while fuel sources include diesel for DG sets and material handling equipment, coal, PNG and LPG (for process use and, in the canteens). A total of 81,63,657 kWh of Wind Energy has been produced by BirlaNu windmills in FY26 (17% increase over FY25), which has been provided to the grid. This has not been considered as part of the renewable energy consumed.

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.

- 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, BirlaNu does not have any of its plants identified as Designated Consumers ("DCs") under the Performance, Achieve, and Trade ("PAT") Scheme.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	-	-
(ii) Groundwater	9,30,739.76	9,77,895.94
(iii) Third-party water	24,018.66	23,639.38
(iv) Seawater / desalinated water	-	-
(v) Others – Bottled Water	1,069.65	1,071.98
Total volume of water withdrawal (in kilo litres) (i + ii + iii + iv + v)	9,55,828.07	10,02,607.30
Total volume of water consumption (in kilolitres)	9,53,462.87	9,90,042.04
Water intensity per rupee of turnover (kL / INR)	3.93x10 ⁻⁰⁵	4.29x10 ⁻⁰⁵
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) kL/USD PPP (Total water consumption / Revenue from operations adjusted for PPP)	8.11x10 ⁻⁰⁴	8.85x10 ⁻⁰⁴
Water intensity in terms of physical output (kL/MT)	0.47	0.52
Water intensity (optional)	Not Applicable	Not Applicable

Third-party water includes water purchased from water tankers and municipal water. For FY 2024–25, 62,034 kL of water and in FY 2025–26, 42,752 kL of water have been treated and recycled for gardening and have been included in the total water consumption volume.

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:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment	-	-
(ii) To Groundwater	2,365.20	12,565.27
- No treatment	-	-
- With treatment – Primary Treatment	2,365.20	12,565.27
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment	-	-
(iv) Sent to third parties	-	-
- No treatment	-	-
- With treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment	-	-
Total water discharged (in kilolitres)	2,365.20	12,565.27

The Company uses water telemetry for accurate measurement of discharge and STP, and in some of the plants, water discharge figures are estimated for FY26 and FY25. As a Zero Liquid Discharge (ZLD) facility, all discharged water is treated and used entirely within the premises. In FY26, 42,752 kl of water was treated in ETP and STP and used for gardening, while the corresponding value for FY25 was 62,034 kl.

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

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

All Company-operated plants (excluding those recently amalgamated) operate with Zero Liquid Discharge (ZLD), while the newly amalgamated 7 plants are currently being evaluated for phased transition to ZLD status. No process effluent is generated in any of the Company's manufacturing processes (including the new plants), and domestic wastewater is treated through Sewage Treatment Plants (STP), soak pits, and other appropriate methods. Water after treatment is fully reused for green belt irrigation, ensuring zero discharge to land or water bodies. Water stewardship is further strengthened through the deployment of telemetry-enabled flowmeters, structured leakage identification, and initiatives such as autoclave condensate recycling to enhance resource efficiency and minimise losses. Rainwater harvesting infrastructure has also been expanded across locations to augment conservation and groundwater recharge. In the reporting year, the Company invested in a Sewage Treatment Plant at the Cuttack facility to reduce water withdrawal and improve recycling while enhancing ZLD compliance. Further details are disclosed under Principle 6, Leadership Indicator, Question 4.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	Tonnes	31.7	140.38
SOx	Tonnes	42.45	16.49
Particulate matter (PM)	Tonnes	35.58	33.87
Persistent organic pollutants (POP)	Tonnes	Not Applicable	Not Applicable
Volatile organic compounds (VOC)	Tonnes	Not Applicable	Not Applicable
Hazardous air pollutants (HAP)	Tonnes	Not Applicable	Not Applicable
Others–please specify	Tonnes	Not Applicable	Not Applicable

The emissions are recorded based on quarterly measurements of the DG sets, the boiler stacks, and the Company monitors other air emissions for SOx, NOx, and Particulate Matter (PM10 and PM2.5). POP, VOC, and HAP, as described above, are not material for our operations and hence are not monitored. As a practice, BirlaNu ensures that all air pollution parameters are within the permissible limits and compliant with the prevailing norms prescribed by the regional Pollution Control Boards, indicating efficient management of industrial operations and stringent air pollution control processes.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency. (Y/N) If yes, the name of the external agency. No, however, periodic audits are conducted by independent, authorized 3rd party agencies, and accordingly, Pollution Control Board compliance reports are provided.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	18,839.77	17,946.34
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	52,012.39	50,891.25
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent per Rupee of Turnover	2.92x10 ⁻⁰⁶	2.98x10 ⁻⁰⁶
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent per USD adjusted for PPP of Turnover	6.03 x10 ⁻⁰⁵	6.16 x10 ⁻⁰⁵
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO ₂ equivalent per MT	3.48x10 ⁻⁰²	3.58x10 ⁻⁰²
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		Not Applicable	Not Applicable

GHG Emissions calculations are limited to the manufacturing operations of the Company and do not include electricity consumption at offices, depots or any Company vehicles. Fugitive emissions, including refrigerants, fire suppressants and small ad-hoc use gases, have not been included and are minimal.

Scope 1 GHG Emissions: Based on factors and equations from WRI's GHG Protocol, EPA.gov, DEFRA and IPCC's fifth assessment report. Fuels for Stationary Combustion (2006 IPCC guidelines) include diesel for DG sets, coal, PNG, and LPG. Mobile Combustion includes Diesel consumed in forklifts and material handling equipment. CH₄ and N₂O emissions by biomass, i.e., de-oiled cashew nutshell, briquette, rice husk, and firewood, are accounted for. Biogenic emissions released from the use of Biomass for FY 2025-26 are 47,405.90 tCO₂, while those of FY 2024-25 are 40,124.50 tCO₂ and have been excluded as per GHG accounting standards.

Scope 2 GHG Emissions: Based on the Grid Electricity EF - Central Electricity Authority, Govt. of India, CO₂ baseline database for Indian Power Sector, Version 21, November 2025, at the aggregate level (With RE). A total of 81,63,657 kWh of Wind Energy produced by BirlaNu windmills in FY26 has been supplied to the grid. This has been adjusted in the Emissions accounting as per GHG accounting standards.

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 projects related to reducing greenhouse gas emissions? If yes, then provide details.

BirlaNu recognises Climate Change and GHG emissions as a material ESG risk, aligned with India's NDC commitments, and has established quantified targets supported by initiatives to enhance renewable energy adoption, including solar, wind and biomass energy sources. The Company has identified a total opportunity of about 12.68MWp of renewable energy across its plants. In the initial phase, investments for a total of ~8MWp of solar power across several plants are planned. Recently, the Company has invested in burners in some of its facilities to replace LPG with biofuel. Energy efficiency improvements are driven through the transition to IE4-rated motors, supported by a structured motor management programme for optimal sizing and utilisation, and deployment of VFDs for demand-based operations. Further efficiencies have been achieved through optimisation of key utilities, including water-cooled chillers, compressed air systems (through leakage reduction and pressure optimisation), and boiler and thermal systems to improve fuel efficiency. The adoption of energy-efficient IR heaters and process-level improvements has also contributed to reduced energy intensity and enhanced operational performance. For more details, please refer Annexure VI of the Board's Report.

These initiatives are complemented by a strong focus on manufacturing excellence to minimise waste and associated GHG impacts. The Company also maintains a minimum of 33% green belt across plant locations, with higher coverage in certain sites such as Faridabad, supporting carbon sequestration and partial offsetting of emissions.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1,064.07	1,023.28
E-waste (B)	23.49	13.03
Bio-medical waste (C)	0.03	0.01
Construction and demolition waste (D)	-	2,686.48
Battery waste (E)	36.87	1.38
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	11,135.62	12,749.62
Other Non-Hazardous waste. Please specify, if any. (H)	60,507.27	68,090.31
Total (A+B + C + D + E + F + G + H)	72,767.35	84,564.11
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations) MT/Rupee	3.00x10 ⁻⁰⁶	3.66x10 ⁻⁰⁶
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) MT/USD PPP	6.19x10 ⁻⁰⁵	7.56 x10 ⁻⁰⁵
Waste intensity in terms of physical output	0.036	0.042
Waste intensity (optional)	Not Applicable	Not Applicable
For each category of waste generated, total waste recovered through recycling, reusing, or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	7,429.03	10,409.92
(ii) Re-used	28,478.80	3,963.25
(iii) Other recovery operations	3,105.78	3,511.56
Total	39,013.61	17,884.73
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.03	0.01
(ii) Landfilling	33,753.72	66,679.35
(iii) Other disposal operations	-	-
Total	33,753.74	66,679.37

Non-hazardous waste generated includes metal and wood scrap, process waste, and garbage (including food waste). Waste recovered under the recycled and reused categories includes wet and dry process waste generated during various stages of the operations that are recovered within the plants. Waste reported under 'Other Recovery Operations' consists of non-hazardous waste materials, including metal and wood waste, plastic scraps, tyre waste, and MS barrels by an authorised waste recycler, as well as composted wet waste. Any asbestos-based dry waste that cannot be recycled is transferred annually to a TSDF (Treatment, Storage, Disposal Facility). Biomedical waste is incinerated as per the Hazardous Waste Management Rules. Landfilling involves the disposal of boiler ash, broken powder blocks, process sludge containing non-asbestos fibre, and non-asbestos discarded sheets. The Company endeavours that most landfills are directed toward the reclamation of land by the communities surrounding its manufacturing facilities. However, the rest is handled by an authorised waste disposal company.

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 the Company to reduce the usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes:

BirlaNu follows a structured waste management framework aligned with environmental regulations and sustainability objectives. Hazardous and non-hazardous waste generated across locations is segregated at source in accordance with applicable Waste Management Rules. Hazardous waste, including asbestos waste unsuitable for reuse, is disposed of through PCB-authorised vendors and approved Treatment, Storage and Disposal Facilities (TSDFs). Dry waste streams containing asbestos residues or used lubricating oil are handled using controlled processes, dust collection systems, and strict safety protocols. Non-hazardous waste such as metal, wood, and MS drums is stored appropriately and sold to authorised dealers for recycling, repurposing, or proper disposal.

The Company adopts circular economy and 5R principles to minimise waste generation and improve resource efficiency. Alternative materials sourced from thermal power plants and steel manufacturing units are incorporated into production processes. Additionally, the Company has utilised Boiler Ash from the Blocks Plant Boiler for Block Jointing Mortar (BJM) manufacturing at the CC plant, with approximately 4 MT of ash utilised in BJM production between November 2025 and February 2026, further strengthening its resource recovery initiatives. Discarded or defective products are processed into Dry Waste Recycle (DWR) and reused as input

material wherever feasible. Sustainable packaging alternatives are increasingly adopted to reduce reliance on synthetic materials. BirlaNu follows stringent protocols for the safe handling of asbestos fibre and continues its R&D efforts to reduce asbestos content in its products. No other hazardous or toxic chemicals are used in the Company's manufacturing processes.

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:

Sl.No.	Location of operations/office	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
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The Company does not have operations or offices located in ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones, etc. Therefore, environmental approvals or clearances specific to these areas do not apply to BirlaNu's operations.

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Weblink
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No environmental impact assessments of projects undertaken have been 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, and Environment Protection Act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Sl. No.	Specify the law/ regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines/ penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
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The Company is compliant with all applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, and the Environment Protection Act, along with the associated rules. No non-compliance has been reported or observed by any regulatory authority.

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:

- Name of the area: Only the Company's Faridabad plant has been categorised within a Water Stress Area (Over Exploited) as per the Ground Water Resource Assessment 2024 carried out by the Central Ground Water Board (CGWB)
- Nature of operations: Manufacturing of Roofing Sheets, Walls and Pipes
- Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	-	-
(ii) Groundwater	1,00,579.74	99,696.08
(iii) Third-party water	15,748.16	14,593.38
(iv) Sea water / desalinated water	-	-
(v) Others – Bottled Water	1,067.91	1,048.92

Parameter	FY 2025-26	FY 2024-25
Total volume of water withdrawal (in kilo litres) (i + ii + iii + iv + v)	1,17,395.81	1,15,338.38
Total volume of water consumption (in kilolitres)	1,17,395.81	1,15,338.38
Water intensity per rupee of turnover (kl / INR)*	-	-
Water intensity (optional) – The relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment	-	-
(iv) Sent to third parties	-	-
- No treatment	-	-
- With treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment	-	-
Total water discharged (in kilo litres)	-	-

*BirlaNu does not currently report revenue by facility. The Faridabad facility operates multiple plants across product categories, and hence, the Company cannot calculate the water intensity per Rupee of turnover.

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

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	MTs of CO ₂ Equivalent	The Company has not initiated the process for inventorying its Scope 3 emissions.	
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – The relevant metric may be selected by the entity			

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

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

Not Applicable, as the Company does not have operations in ecologically sensitive areas.

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 the outcome of such initiatives, as per the following format:

Initiative Undertaken	Details of the Initiative	Outcome of the Initiative
Waste water management	Installation and upgrading of STPs, including a new STP at Cuttack, with reuse of treated water for enhanced landscaping and green belt irrigation, and gravity-based integration of sewage outlets to eliminate tanker disposal. Implementation of rainwater harvesting, leakage identification, and autoclave condensate recycling to improve water efficiency. Reuse of slurry water and autoclave condensate recovery.	Lower freshwater withdrawal and enhanced water reuse efficiency. Cost savings along with improved operational efficiency.
Utilisation of boiler ash for Block Jointing Mortar (BJM)	Boiler ash from Blocks Plant reused in manufacturing at construction chemicals plant (~4 MT utilised between Nov'25–Feb'26).	Waste reduction and improved resource efficiency through by-product utilisation.

Initiative Undertaken	Details of the Initiative	Outcome of the Initiative
Biomass boiler optimisation at Jhajjar plant	Process optimisation in biomass boiler operations to enhance fuel efficiency.	~2.5% reduction in fuel consumption, leading to efficiency gains and cost savings.
Retrofit Emission Control Device (RECD)	Installed on DG sets across plants, which significantly reduces particulate matter, CO, SOx, and NOx emissions.	Improved ambient air quality, better workplace conditions, lowering exposure to harmful pollutants.
Infrared (IR) heaters	IR heaters provide faster and more targeted heating.	Reduced energy consumption and improved process effectiveness.
Increased use of industrial waste	Increased usage of pond ash and Slag for cementitious products through process and recipe changes.	Minimise reliance on fly ash and enhance resource efficiency.
Asbestos reduction	Raw material mix was adjusted to maintain the required product characteristics while reducing the proportion of asbestos.	Reduction of asbestos in the raw material mix.

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

Yes, the Company has a Business Continuity and Disaster Management framework embedded within its Enterprise Risk Management system to ensure operational resilience, particularly for physical infrastructure. The framework is being progressively integrated into new plants to ensure uniform preparedness across operational locations. Regular fire drills and emergency preparedness exercises are conducted, supported by trained Emergency Response Teams (ERTs), with semi-annual mock drills to assess response effectiveness. Site-specific emergency procedures are in place for incident management. To support IT continuity, critical systems and data are protected through periodic backups maintained in a designated backup environment with immutable, write-once (WORM-based), retention-locked controls, ensuring data integrity and protection against unauthorised deletion or modification. These controls align with ISO 27001 requirements.

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

A majority of the Company's tier-I suppliers have adopted sustainable practices, particularly with respect to environmental compliance and impact management. No independent assessment of these practices was conducted by BirlaNu. Asbestos fibre is procured in accordance with applicable regulatory requirements and established industry best practices. Appropriate training, along with necessary health and safety measures, is implemented across the value chain to ensure responsible handling and operations. BirlaNu's products and downstream activities do not result in adverse environmental impacts, other than considerations related to disposal at the end of their lifecycle.

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

Not Applicable – please refer Question 6 above.

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

(a) By the listed entity: None

(b) By the top ten (in terms of value of purchases and sales, respectively) value chain partners: Currently not available

**Principle 7:**

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

Essential Indicators:

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

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	The Fibre Cement Product Manufacturer's Association (FCPMA)	National
2.	Confederation of Indian Industry (CII)	National
3.	The Federation of Telangana Chambers of Commerce and Industry (FTCCI)	State
4.	Faridabad Industries Association	State
5.	Balalore Chamber of Industries	State
6.	Haryana Environmental Management	State
7.	Green Rating for Integrated Habitat Assessment (GRIHA)	National
8.	Indian Green Building Council (IGBC)	National
9.	Indian Plumbing Association (IPA)	National
10.	North Orissa Chamber of Commerce & Industry (NOCCI)	National

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

Name of authority	Brief of the case	Corrective action taken
	None	

Leadership Indicators:

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

Sl.No.	Public policy advocated	Method resorted to such advocacy	Whether information available in the public domain? (Yes/No)	Frequency of review by the Board	Web Link, if available
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BirlaNu does not undertake direct advocacy with government or regulatory authorities. The Company engages with industry and trade associations, including The Fibre Cement Product Manufacturer's Association (FCPMA), where it is a founding member, as disclosed under Principle 7 – Essential Indicator 1(b). These forums provide a platform to exchange views and contribute to discussions on sector-related matters. Where policymakers seek industry inputs, the Company provides relevant perspectives in areas connected to its operations and their wider social and economic context.

**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.

None of the projects of the Company had any stipulation to conduct a Social Impact Assessment (SIA) during the reporting period.

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

No Rehabilitation and Resettlement is ongoing or required for any of BirlaNu's projects.

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

The Company maintains a structured grievance redressal mechanism to address community concerns in a transparent and timely manner. Stakeholders may raise complaints through multiple channels, including verbal communication, written submissions, the dedicated email ID (cs@birlanu.com), or the "Contact Us" interface available on the Company's website. The Stakeholder Engagement Policy that is available on the website can be viewed here: <https://cms.birlanu.com/public/media/2026/03/09/stakeholder-engagement-policy.pdf>. All complaints received are systematically recorded and reviewed by designated officials, who undertake necessary investigations and initiate appropriate corrective actions. Matters requiring additional oversight are escalated to Senior Management to ensure effective resolution and closure.

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	42.69%	16.54%
Directly from within India	80.70%	77.97%

Note: All calculations are as per guidance from the Industry Standards Note in BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024).

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	13.39%	14.03%
Semi-urban	20.70%	18.29%
Urban	13.14%	12.65%
Metropolitan	52.77%	55.03%

Note: All calculations are as per guidance from the Industry Standards Note in BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024).

*Data for FY2024-25 has been restated based on reclassification and recategorization of the underlying data.

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):

As the Company was not required to conduct any Social Impact Assessments, this requirement is not applicable.

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

There are no CSR projects undertaken by the Company in designated aspirational districts.

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

(b) From which marginalised/vulnerable groups do you procure? Not Applicable

(c) What percentage of total procurement (by value) does it constitute? Not Applicable

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

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

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

There were no disputes related to intellectual property in the reporting year, and no corrective actions were required.

- Details of beneficiaries of CSR Projects:

Sl.No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Healthcare & Wellness (3 Projects)	11,834	92%*
2.	Education & Community Development (3 Projects)	8,538	100%

*Beneficiaries from vulnerable and marginalised groups for 1 project are estimated due to the nature of the project being about awareness.



Principle 9:

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

Essential Indicators:

- Describe the mechanisms in place to receive and respond to consumer complaints and feedback:

BirlaNu adopts a structured and formal approach to integrating customer insights into its research, product development, and distribution planning processes. Feedback is systematically collected from end users, influencers, applicators, channel partners, and other stakeholders across the downstream value chain through a digitally enabled mechanism supported by a centralised customer service centre. Queries and complaints are recorded, classified, and routed to the relevant internal teams for timely investigation and resolution. The Company leverages its sales force to strengthen stakeholder engagement and long-term relationships. A digital loyalty and influencer engagement platform, along with a Customer Relationship Management (CRM) system and Sales Force Automation (SFA) tool, supports process efficiency and enhances overall customer experience. Dealer and distributor complaints are categorised as technical or manufacturing-related, application-related, or logistics-related matters to ensure appropriate handling. Cases are managed through dedicated dealer portals, with investigations initiated promptly, including site visits where required. Verified complaints are resolved within 15 days, generally through issuance of a Credit Note, subject to claim validation.

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

	As a percentage of total turnover
Environmental and social parameters relevant to the product	38%
Safe and responsible usage	79%
Recycling and/or safe disposal	80%

Note: The majority of BirlaNu's revenue comes from Roofs and Walls as well as pipes, which are not packaged. The disclosure above is based on the products that have GreenPro and GRIHA Environmental certifications that are displayed on the product itself. In addition to the figure disclosed above for "Safe and Responsible Usage", the Company also provides installation manuals and works with applicators, contractors, plumbers and other intermediaries for the roofs and pipes businesses to ensure education on safe installation and responsible usage.

- Number of consumer complaints in respect of the following:

	FY 2025-26			FY 2024-25		
	Received during the year	Pending Resolution at the end of the year	Remarks	Received during the year	Pending Resolution at the end of the year	Remarks
Data privacy	Nil	NA	NA	Nil	NA	NA
Advertising	Nil	NA	NA	Nil	NA	NA
Cyber-security	Nil	NA	NA	Nil	NA	NA

	FY 2025-26			FY 2024-25		
	Received during the year	Pending Resolution at the end of the year	Remarks	Received during the year	Pending Resolution at the end of the year	Remarks
Delivery of essential services	Nil	NA	NA	Nil	NA	NA
Restrictive Trade Practices	Nil	NA	NA	Nil	NA	NA
Unfair Trade Practices	Nil	NA	NA	Nil	NA	NA
Other	Nil	NA	NA	Nil	NA	NA

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

	Number	Reason for recall
Voluntary recall	Nil	NA
Forced recall	Nil	NA

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

Yes, as part of its ERM and ISO 27001:2022 framework, BirlaNu has an established Information Security Management System (ISMS) that addresses both cybersecurity and data privacy risks. The ISMS policy is accessible to all employees through the HRMS portal and applies to all users accessing the Company's IT infrastructure and digital resources. To strengthen access controls, the Company has implemented a Zero Trust Network Access (ZTNA) framework, which enforces strict authentication and continuous verification of every user and device. A Privileged Access Management (PAM) solution has been deployed to regulate, control, and monitor elevated system access. Endpoint security is further reinforced through the deployment of SentinelOne Endpoint Detection and Response (EDR) and Managed Detection and Response (MDR) capabilities, enabling continuous monitoring, threat detection, and rapid incident response across endpoints. In addition, Forcepoint Data Loss Prevention (DLP) controls have been implemented to prevent unauthorised data exfiltration and ensure the protection of sensitive and confidential information. The Company also ensures that its IT systems remain secure and up to date by regularly receiving vulnerability alerts from service providers and implementing timely remedial measures. These controls are supported by continuous threat monitoring tools to enhance real-time security visibility and oversight. Employee awareness is an integral part of the cybersecurity programme. Training is conducted through the EC-Council Aware platform, supported by IT induction sessions for new employees and biannual cybersecurity awareness programmes. In addition, a quarterly phishing simulation exercise is carried out to evaluate preparedness and reinforce safe digital practices.

BirlaNu maintains a secure, resilient, and future-ready IT environment, with its information security framework currently certified under ISO 27001:2013. The organisation is in the process of transitioning to ISO 27001:2022 and has completed the Stage 1 audit. The Stage 2 audit was completed in 2026 as part of the ongoing certification process.

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; recurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products/services.

There were no complaints related to any of these issues. Based on the Company's monitoring mechanisms and feedback collection, it undertakes proactive actions to prevent issues from occurring as mentioned for ISMS.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches along with impact:** There have been no instances of data breaches in FY26.
- Percentage of data breaches involving personally identifiable information of customers:** NA
- Impact, if any, of the data breaches:** NA

Leadership Indicators:

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

Information on products and services is available on BirlaNu's website, <https://birlanu.com>, providing detailed specifications, applications, and technical information. A digital sales force platform enables efficient product information sharing during field force interactions with dealers and influencers, in addition to targeted product-related communication via WhatsApp and email channels. The Company also has a loyalty platform (available on iOS and Google Play) for plumbers, painters and tile masons as an additional touchpoint that includes product banners, advertisements, and videos. Products are also listed on IndiaMART for wider accessibility, while QR codes on marketing collaterals enable direct access to product webpages.

The Company also participates in events like Plumbex, Plast India, MEP Conclave, Festival of Architecture and Interior Designing, etc., to present its product portfolio to industry partners. Marketing campaigns such as the Castle and "Kuchh Leak Nahi Hoga" television commercial (TVC) digital campaign disseminate product information across platforms. These campaigns enable wide access to product details through TV, OTT, and digital media.

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

BirlaNu provides clear instructions on safe and responsible usage across its product portfolio. The product packaging for putty and construction chemicals includes relevant safety information and usage guidance for end users. For roofing and walling solutions, the Company issues safety booklets outlining precautions to be followed during installation. In addition, training on safe handling and application practices is delivered to customers through distribution partners. The Company also interacts directly with influencers and applicators to provide necessary guidance on responsible product use.

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

BirlaNu's operations are not governed by the provisions of the Essential Services Maintenance Act (ESMA). However, the Company adopts a proactive approach in communicating any anticipated disruption or discontinuation of product availability. Updates are shared through the sales force, the dealer network, and the Company's website to ensure timely information flow and maintain transparency with customers.

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 the 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)

BirlaNu adheres to the standards prescribed under the Bureau of Indian Standards, the Legal Metrology Act and other applicable labelling requirements. Product packs carry mandatory disclosures along with relevant information on features, benefits and directions for use to enable safe and informed consumption.

The Company maintains regular interaction with its customers as well as channel partners, including dealers and distributors, to obtain feedback on its products, loyalty programmes, engagement initiatives and overall service experience. These insights are gathered through routine business interactions and supported by periodic, structured customer satisfaction assessments to evaluate performance and identify improvement opportunities. Additional information is available under Principle 4 – Essential Indicator 2.

For and on behalf of the Board of Directors
For BirlaNu Limited

Akshat Seth

Managing Director & CEO
DIN: 10039820

Place: New Delhi
Date: May 12, 2026