



Date: 11th August, 2025

To
The Deputy General Manager
BSE Limited
1st Floor, New Trading Ring
Rotunda Building, P.J. Towers
Dalal Street, Mumbai – 400001
Maharashtra, India
Scrip Code: 532486

To
The Listing Manager
National Stock Exchange of India Ltd.
Exchange Plaza
Bandra (East)
Mumbai – 400051
Maharashtra, India
Symbol: POKARNA

Subject: Business Responsibility and Sustainability Report("BRSR")

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015, as amended please find enclosed herewith the Business Responsibility and Sustainability Report of the Company for FY 2024-25, which also forms a part of the Annual Report for FY 2024-25.

The aforesaid BRSR are also available on the website of the Company i.e www.pokarna.com .

This is for your information and record.

Thanking You,

Yours Faithfully,

For Pokarna Limited

Pratima Khandu Gulankar
Company Secretary & Compliance Officer
ACS:66794

CIN: L14102TG1991PLC013299

Registered and Corporate Office: Surya Towers, 105, Sardar Patel Road, Secunderabad 500 003, Telangana, India.

Phone: +91 40 6631 0111, **Email:** contact@pokarna.com, **Web:** www.pokarna.com

Business Responsibility and Sustainability Report

SECTION A- GENERAL DISCLOSURES

I. Details of listed entity

1.	Corporate Identity Number (CIN) of the Company	L14102TG1991PLC013299
2.	Name of the Company	Pokarna Limited
3.	Year of Incorporation	09/10/1991
4.	Registered Office Address	1ST FLOOR, 105, SURYA TOWERS, SECUNDERABAD. A.P TG
5.	Corporate Address	500003 IN
6.	Email Address	companysecretary@pokarna.com
7.	Telephone	+91 04027897722
8.	Website	www.pokarna.com
9.	Financial Year Reported	2024-25
10.	Name of the Stock Exchanges where shares are listed	1. Bombay Stock Exchange (BSE) 2. National Stock Exchange (NSE)
11.	Paid-up Capital	6,20,08,000
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Gautam Chand Jain Position: Chairman and Managing Director Email id: companysecretary@pokarna.com Telephone Number: +91 4027897722
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone Basis
14.	Name of assurance provider	Not Applicable (NA)
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	% of turnover of the Company
1	Granite Mining and Processing, blocks Processing and sale	Mining and sale of granite and granite slabs	100%

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

Sl. No.	Product/Service	NIC Code	% of total turnover contributed
1	Processing and sale of granite slabs	23960	66%
2	Mining and sale of granite blocks	08102	34%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	2	1	3
International	0	0	0

19. Markets served by the Company

a. Number of locations

Locations	Number
National (No. of States)	Pan India
International (No. of Countries)	3

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

The contribution of exports as a percentage of the total turnover of the Company is 44%.

c. Types of customers

The Company sells its products directly to buyers around the world. In India, it runs a smooth supply chain, sending slabs and tiles straight to retailers, builders, and end users. It works with both business clients and individual customers, changing its methods to suit each market's needs.

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled)

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	105	101	96.19%	4	3.81%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D+E)	105	101	96.19%	4	3.81%
WORKERS						
4.	Permanent (F)	65	64	98.46%	1	1.54%
5.	Other than Permanent (G)	54	41	75.93%	13	24.07%
6.	Total workers (F+G)	119	105	88.24%	14	11.76%

b. Differently abled Employees and workers

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

21. Participation/Inclusion/Representation of Women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	8	3	37.50%
Key Management Personnel	2	1	50.00%

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

	FY'2025			FY'2024			FY'2023		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	18%	25%	19%	32%	25%	32%	15%	60%	17%
Permanent Workers	17%	50%	18%	21%	94%	39%	15%	18%	16%

Note: This includes employees/workmen who have retired during the year.

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

23. Name of holding/subsidiary/associate companies/joint ventures

Sl. No.	Name of the holding/ subsidiary/associate companies/joint ventures (A)	Indicate whether Holding/Subsidiary/ Associate/Joint Venture	% of shares held by the Company	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the Company (Yes/No)
1	Pokarna Engineered Stone Limited	Subsidiary	100%	No
2	Pokarna Foundation	Subsidiary	50%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **No**(ii) Turnover (in ₹ Lacs): **2900.93**(iii) Net worth (in ₹ Lacs): **11105.77**

VII. Transparency and Disclosure Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY'2025			FY'2024		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes. The Company has strategically positioned its Development Executives at diverse plant locations, ensuring a seamless integration of operations across all sites.	0	0	-	0	0	-
Investors (other than shareholders)	Yes. The Company maintains a dedicated email address, companysecretary@pokarna.com , as a direct line of communication for investors. This platform serves as a conduit for investors to voice their grievances or pose queries, ensuring their concerns are promptly addressed.	0	0	-	0	0	-
Shareholders	Yes. The Company provides a dedicated email address, companysecretary@pokarna.com , as a channel for investors to express their grievances or inquiries. This ensures that all investor concerns are addressed promptly and professionally.	0	0	-	0	0	-
Employees and workers	Yes. The Company provides a dedicated email address, hadmin@pokarna.com , as a channel for employees to express their grievances or inquiries. In addition, employees have the option to directly communicate with their respective HR managers, ensuring a comprehensive and responsive HR support system.	0	0	-	0	0	-
Customers	Yes, https://www.pokarna.com/enquiry/	0	0	-	0	0	-
Value Chain Partners	Yes, https://www.pokarna.com/enquiry/	0	0	-	0	0	-

26. Overview of the Company's material responsible business conduct and sustainability issues pertaining to environment and social matters that present a risk or an opportunity to the business of the Company, rationale for identifying the same approach to adapt or mitigate the risk along with its financial implications, as per the following format:

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Raw Material Sourcing (Rough Granite Blocks)	Opportunity	The Company can secure a steady flow of high-grade granite blocks by building strong ties with trusted quarry partners. A dependable source of raw granite helps keep production steady and gives the Company an edge over competitors. Smart sourcing methods—such as negotiating long-term contracts, combining orders to lower costs, and regularly auditing quality—can cut expenses, raise the standard of finished products, and allow the Company to meet a wide range of customer needs.	NA	Positive
2	Raw Material Processing	Opportunity	The Company processes raw materials with greater speed and precision by adopting state-of-the-art machinery and methods. This not only cuts down on waste but also elevates the quality of its finished products. Such improvements drive down costs and boost overall output. They also enable the Company to offer more sophisticated, value-added items. At the same time, these cleaner, more efficient operations reduce environmental impact, support sustainability goals, and may unlock access to new customer segments.	NA	Positive
3	Water Management	Risk	The Company depends on large volumes of water for its granite operations, using it in cutting, polishing, and cleaning. If water usage is not managed carefully, the Company could face soaring consumption levels, higher operating expenses, and even violations of environmental regulations. By implementing comprehensive water-management practices—such as recycling process water, installing closed-loop systems, and monitoring usage in real time—the Company can reduce its water footprint, contain costs, and ensure full compliance with environmental standards.	The Company makes water saving a top priority at every manufacturing site. Each plant uses a modern wastewater treatment system designed to clean used water to a high standard. After treatment, this water returns to the production process—for cooling, cutting, polishing, and cleaning. By reusing treated water, the Company cuts its total water intake. Lower water use brings down energy and pumping costs. It also helps the Company meet all environmental rules and shows its care for natural resources.	Positive
4	Governance	Opportunity	The Company views strong governance as a strategic asset and has established comprehensive frameworks to support it. It defines clear roles and responsibilities for its board and management, sets up rigorous oversight mechanisms, and enforces transparent reporting standards. These practices help streamline operations, strengthen risk assessment and mitigation, and improve the quality of decision-making. By fostering accountability and openness at every level, the Company enhances stakeholder trust, bolsters its reputation, and creates a more attractive environment for potential investors.	NA	Positive

SECTION B- MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	
Policy and management processes											
1.	a.	Whether the Company's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)									
	b.	Has the policy been approved by the Board? (Yes/No)									
	c.	Weblink of the policies, if available									
		1.	Whistle Blower Policy								
		2.	Sexual harassment policy								
		3.	Code of fair disclosure of UPSI								
		4.	CSR Policy								
		5.	NRC Policy								
		6.	RPT Policy								
		7.	Policy for determining Material Events								
		8.	IFC - Policy								
		9.	Policy on Preservation of Documents								
		10.	Archival Policy								
		11.	Risk Management Policy								
		12.	Material Subsidiary Policy								
		13.	Business Responsibility Policy								
		14.	Terms and Conditions of Appointment of Independent Director								
		15.	Dividend Distribution Policy								
		Web-link of the policies: https://www.pokarna.com/policies/									
2.	Whether the Company has translated the policy into procedures. (Yes/No)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
3.	Do the enlisted policies extend to the Company's value chain partners? (Yes/No)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
4.	Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by the Company and mapped to each principle.		Nil								
5.	Specific commitments, goals and targets set by the Company with defined timelines, if any.		The Company is in the process of reviewing specific goals and targets.								
6.	Performance of the Company against the specific commitments, goals and targets along with reasons, in case the same are not met.		Performance of each of the principles is reviewed periodically by different teams and committees led by the Senior Management.								
Governance, leadership and oversight											
7.	Statement by Director, responsible for the Business Responsibility Report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)										
	In today's evolving business landscape, true success is defined not only by financial achievements but also by a company's commitment to Environmental, Social, and Governance (ESG) principles. At Pokarna Limited, we believe that business performance is deeply interconnected with societal prosperity.										
	We are fully dedicated to building a sustainable and socially responsible enterprise. Our efforts span across a broad spectrum of environmental and social initiatives — including responsible waste management, environmental stewardship, workplace health and safety, ethical governance, and community upliftment.										
	Pokarna actively embraces practices that safeguard the environment and enrich communities, reflecting our holistic approach to corporate responsibility. Through proactive engagement and purposeful action, we aim to be a catalyst for long-term positive impact — for our stakeholders, society, and the planet.										

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).
Name: Gautam Chand Jain Position: Chairman and Managing Director
Email id: companysecretary@pokarna.com
Telephone Number: +91 4027897722
9. Does the Company have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.
No. The company does not have a specific committee that holds responsibility for making decisions on sustainability-related issues. However, the Board of Directors of the company is responsible for managing the sustainability issues of the organization.

10. Details of review of NGRBCs by the Company:

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

11. Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.
- | | | | | | | | | |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
| No | | | | | | | | |

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the principle material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1:

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

Essential Indicator:

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	1	CSR	100%
Key Managerial Personnel	1	Finance	100%
Employees other than Board of Directors and KMPs	1	Safety	100%
Workers	2	Safety measures to be taken under Mining	100%

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

(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)

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

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil		N.A.	
Punishment				

3. Of the instances disclosed in Question 2 above, details of the Appeal/Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not Applicable	

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

Yes, the Company conducts every aspect of its business with the highest ethical standards and complete honesty. It enforces a strict ban on bribery and corruption. This firm approach reflects its pledge to fairness, professionalism, and integrity in every transaction and relationship.

Web-link: [Anti-Corruption Policy](#)

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	FY'2024
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. Details of complaints with regard to conflict of interest

	FY'2025		FY'2024	
	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 conflict of interest.

Not Applicable

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

	FY'2025	FY'2024
Number of days of accounts payables	187	184

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

Parameter	Metrics	FY'2025	FY'2024
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0	0
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0	0
Share of RPTs in	Purchases (Purchases with related parties / Total Purchases)	0	0
	Sales (Sales to related parties / Total Sales)	0.10%	1.38%
	Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	Investments (Investments in related parties / Total Investments made)	100%	100%

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
Nil		

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

The Company enforces a clear Code of Conduct to prevent conflicts and ensure integrity. Directors and senior executives must act honestly, prioritize the Company's interests, and disclose any relationships or opportunities that could conflict with their duties. They need Board approval for corporate opportunities or extra directorships and must keep non-public information confidential, sharing it only when legally required or Board-authorized. Insider-trading rules are strictly enforced, and Company assets may only be used for approved purposes. Any gifts or hospitality that could influence decisions must be refused or, if modest, reported annually. Independent directors also stay informed about the business, attend all meetings, oversee related-party deals, and support a secure reporting mechanism for concerns. Every year, all Board members and senior management reaffirm their commitment to this Code, and any breach leads to prompt disciplinary action.

Code of Conduct (<https://www.pokarna.com/code-of-conduct/>)

Principle 2:

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

Essential Indicator

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

Segment	FY'2025	FY'2024	Details of improvements in environmental and social impacts
R & D			Nil
Capex			

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

Yes. The Company has clear procedures to ensure its raw materials are sourced in an environmentally responsible way. It works closely with its long-term vendors and suppliers to assess and reduce ecological impacts. For granite, the Company relies primarily on its own captive quarries, integrating mining into its manufacturing process to control quality and traceability. Supplier selection involves environmental criteria and regular performance reviews.

Through formal agreements and periodic audits, the Company monitors water use, land-rehabilitation practices, and waste-management at each quarry. These steps align with its Product Lifecycle Sustainability policy, which mandates optimal use of natural resources, recycling wherever possible, and ongoing improvement of sourcing methods to support sustainable growth and resource conservation.

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

80%

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

(a) Plastics (including packaging)	The company uses plastic materials solely for product packaging in export operations, resulting in no recoverable material available for recycling
(b) E-waste	Currently, the Company doesn't have any e-waste.
(c) Hazardous waste	Not Applicable
(d) other waste.	The company uses non-hazardous dry slurry for land refillment purposes, reflecting its commitment to environmental protection and sustainable land use.

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

Not Applicable

Leadership Indicators

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
Not applicable to the product as the product is natural and universal which is extracted through Mining.					

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

Name of Product / Service	Description of the risk / concern	Action Taken
Not applicable to the product as the product is natural and universal which is extracted through Mining.		

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

Indicate input material	Recycled or re-used input material to total material	
	FY'2025	FY'2024
Nil	Nil	Nil

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

	FY'2025			FY'2024		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste - Dry Slurry (Non-Hazardous) used for land refillments)	-	12.00	-	-	11.98	-

Note: The Company utilizes its dry slurry for the purpose of land refillment.

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

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

Principle 3:

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

Essential Indicator:

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	101	101	100%	101	100%	0	0%	0	0%	0	0%
Female	4	4	100%	4	100%	0	0%	0	0%	0	0%
Total	105	105	100%	105	100%	0	0%	0	0%	0	0%
Other than Permanent employees											
Male											
Female											
Total											

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	64	64	100%	64	100%	0	0%	0	0%	0	0%
Female	1	1	100%	1	100%	0	0%	0	0%	0	0%
Total	65	65	100%	65	100%	0	0%	0	0%	0	0%
Other than Permanent Workers											
Male	41	41	100%	41	100%	0	0%	0	0%	0	0%
Female	13	13	100%	13	100%	0	0%	0	0%	0	0%
Total	54	54	100%	54	100%	0	0%	0	0%	0	0%

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

	FY'2025	FY'2024
Cost incurred on well- being measures as a % of total revenue of the company	1.91%	1.46%

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

Benefits	FY'2025			FY'2024		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	99.05%	100%	Y	100%	100%	Y
Gratuity	99.05%	54.62%	NA	100%	100%	NA
Others (Leave Encashment)	48.57%	54.62%	NA	22.69%	100%	NA

3. Accessibility of workplaces

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

Pokarna Limited's facilities currently offer only partial access for differently-abled employees and workers. Acknowledging the need for a fully inclusive environment, the Company has pledged to upgrade its older buildings by removing architectural barriers and improving ease of movement for all staff. These enhancements will ensure smoother entry and circulation for individuals with diverse abilities, reinforcing Pokarna's commitment to an accessible, supportive workplace.

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

Pokarna Limited currently has no differently-abled employees. The Company remains dedicated to offering equal opportunities and ensuring every team member can fully engage in the workplace. This pledge underscores Pokarna's drive to build an inclusive, diverse environment where all workers thrive.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	NA	NA	NA	NA
Female	NA	NA	NA	NA
Total	NA	NA	NA	NA

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	Yes, The Company has put in place a thorough system for receiving and resolving complaints from every group of employees. It keeps an issue register where workers submit their concerns in writing. Each entry is logged, tracked, and followed through until the matter is closed. This process offers clear visibility into each case, records all steps taken, and ensures timely action. By documenting every grievance and its outcome, the Company maintains openness and holds itself accountable to its workforce.
Other than permanent workers	
Permanent employees	
Other than permanent employees	

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

Category	FY'2025			FY'2024		
	Total employees/workers in respective category (A)	No. of employees /workers in respective category, who are part of association(s) or Union (B)	%(B/A)	Total employees/workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	%(D/C)
Total Permanent Employees						
- Male						
- Female						
Total Permanent Workers						
- Male						
- Female						

Nil

8. Details of training given to employees and workers:

Category	FY'2025					FY'2024				
	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	101	101	100%	0	0	116	116	100%	0	0
Female	4	4	100%	0	0	3	3	100%	0	0
Total	105	105	100%	0	0	119	119	100%	0	0
Workers										
Male	64	64	100%	0	0	77	77	100%	0	0
Female	1	1	100%	0	0	2	2	100%	0	0
Total	65	65	100%	0	0	79	79	100%	0	0

* The Company offers on-the-job training, ensuring continuous skill enhancement as necessitated by job requirements. However, The Company does not maintain specific data related to this process.

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

Benefits	FY'2025			FY'2024		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	101	0	0%	116	51	44%
Female	4	0	0%	3	1	33%
Total	105	0	0%	119	52	44%
Workers						
Male	105	0	0%	113	87	77%
Female	14	0	0%	17	1	6%
Total	119	0	0%	130	88	68%

Note:-Periodic half yearly VDA correction has been implemented

10. Health and Safety Management System:

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

Yes - Employees and Workers are trained while on job on safety aspects by the Supervisors and Work Location Section In charges

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

The Company conducts a comprehensive Hazard Identification and Risk Assessment (HIRA) for both routine and non-routine tasks, examining every operation, maintenance activity and special job to spot potential dangers and gauge their likelihood and severity. It then applies engineering controls—like machine guards and better ventilation—alongside safe-work procedures, targeted training and clear signage. Where hazards remain, employees are provided with suitable Personal Protective Equipment and its use is enforced. Supervisors and safety officers perform regular inspections, review incident reports and guide staff in hazard recognition and reporting. All findings feed into a formal reporting system and periodic audits, ensuring that new risks trigger a fresh HIRA cycle and updated controls, keeping the workplace both safe and adaptable.

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

Yes. The Company maintains a strong reporting mechanism that allows employees and workers to report any work-related hazard and step away from unsafe situations. It conducts regular awareness sessions on process hazards and control measures so staff know how to manage risks. Employees are encouraged to report incidents promptly, and the Company carries out periodic safety audits to identify and address hazards throughout the workplace.

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

No

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

Safety Incident /Number	Category	FY'2025	FY'2024
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Pokarna Limited strives to maintain a safe and healthy work environment for every employee. The Company has arranged for on-site ambulance services and qualified medical staff to handle emergencies without delay. Managers, foremen, and supervisors consistently follow established health and safety protocols, ensuring that all practices meet the highest standards and that any risks are addressed immediately.

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

Benefits	FY'2025			FY'2024		
	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	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessments for the year:

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

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.

The company conducts ongoing health and safety training to address and rectify related issues, aiming to ensure an incident-free workplace.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).
No
2. Provide the measures undertaken by the entity to ensure payment of statutory dues by the value chain partners.
NA
3. Provide the number of employees/workers having suffered grave consequences due to work-related injury/ill-health/fatalities (as reported in Q11 of Essential Indicators above), who are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total No. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY'2025	FY'2024	FY'2025	FY'2024
Employees	0	0	0	0
Workers	0	0	0	0

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

Yes

5. Details on assessment of value chain partners:

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

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.

NA

Principle 4:

Business should respect the interests of and be responsive to all its stakeholders

Essential Indicator:

1. Describe the processes for identifying key stakeholder groups of the Company.

The Company regards every individual, group or institution in its value chain—customers, suppliers, communities, regulators, shareholders and employees—as key stakeholders. It engages them via surveys, outreach, site visits, meetings and dedicated feedback channels. Investors, shareholders and regulators are consulted quarterly; communities as needed under CSR; and customers, employees and partners on demand. The Company listens to concerns, gathers feedback on quality, service and sustainability, and addresses issues promptly. These insights shape decisions on governance, environmental impact and social initiatives, keeping strategies aligned with stakeholder expectations and responsible growth.

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

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly /others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Communities	No	Emails, CSR initiatives and Interventions	Need basis	Positively touching lives of people and thereby enhancing their quality of life and overall well-being, Capacity Building, local development and livelihoods for the affected persons
Investors (other than Shareholders)	No	Email, Newspaper, Advertisement, Notice Board, Website	Quarterly, Need basis	Shareholder support and feedback on operations provides continuous guidance for the management and governance
Shareholders	No	Email, Newspaper, Advertisement, Notice Board, Website	Quarterly, Need basis	Keeping communications channels open with analysts and investor community and helps to connect them with management
Employees and workers	No	Notice Board, Website	as and when required	Employees help meet business goals with their collective knowledge and experience, by initiating best-in-class people practices Benefits, culture and grievances Capacity building and career progression Human Rights aspects related to employee wellbeing
Customers	No	Email, Newspaper, Advertisement, Notice Board, Website	as and when required	Understanding of their needs, helps in determining product and services quality and pricing. Product innovation development is guided by customer requirements, Reduction in environmental and social impacts of products to help customers meet their Sustainability Goals
Value Chain Partners (Suppliers and Vendors)	No	Email, Newspaper, Advertisement, Notice Board, Website	as and when required	Critical to ensure operational efficiency through timely supplies and logistical efficiency Vital to our goals of sustainability and responsible sourcing Safety of workers and workplace
Regulatory/ authorities	No	Email, Newspaper, Advertisement, Notice Board, Website	Quarterly	Regular engagement, communications and advocacy with regulatory authorities Strict compliance with rules and regulations-tracking compliance

Leadership Indicators

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

The Company values continual dialogue with its stakeholders and ensures senior leadership takes the lead in these conversations across multiple forums. A Board-level Corporate Social Responsibility Committee meets regularly to review progress, and shareholders have the chance to engage directly with all directors at the Annual General Meeting each year. This structured engagement keeps the Company closely attuned to stakeholder needs and concerns, reinforcing its accountability and commitment to them

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

Yes. Regular stakeholder consultations deliver tangible benefits to the Company. These conversations directly inform and refine its economic, environmental, and social policies, ensuring decisions reflect stakeholder insights and drive sustainable, inclusive growth.

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

The Company continually seeks out disadvantaged, vulnerable and marginalised stakeholders. For every new project or expansion, it carries out thorough stakeholder mapping by engaging proactively with affected groups, led by its Corporate Social Responsibility effort.

Principle 5:

Business should respect and promote human rights

Essential Indicator:

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

Benefits	FY'2025			FY'2024		
	Total (A)	No. of employees /workers covered (B)	% (B/A)	Total (C)	No. of employees /workers covered (D)	% (D/C)
Employees						
Permanent	105	105	100	119	119	100
Other than Permanent	-	-	-	-	-	-
Total Employees	105	105	100	119	119	100
Workers						
Permanent	65	65	100	79	79	100
Other than Permanent	54	0	0	51	0	0
Total Workers	119	65	54.62	130	79	60.77

Note: The Company has instituted a Code of Conduct and a Policy on Sexual Harassment, both of which encompass aspects of human rights. It is a prerequisite for all employees to adhere to these policies prior to their induction into The Company. Furthermore, a Human Rights Policy is in place, governing all employees. This policy is readily accessible to all employees via The Company's portal and website.

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

Category	FY'2025					FY'2024				
	Total (A)	Equal to		More than		Total (D)	Equal to		More than	
		Minimum Wage		Minimum Wage			Minimum Wage		Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	105	9	8.57	96	91.43	119	0	0	119	100
Male	101	8	7.62	93	92.08	116	0	0	116	100
Female	4	1	25.00	3	75.00	3	0	0	3	100
Other than Permanent										
Male						Nil				
Female										
Workers										
Permanent	65	15	23.08	50	76.92	79	4	5	75	95
Male	64	14	21.87	50	78.13	77	3	4	74	96
Female	1	1	100	0	0	2	1	50	1	50
Other than Permanent	54	32	59.26	22	40.74	51	51	100	0	0
Male	41	19	46.34	22	53.66	36	36	100	0	0
Female	13	13	100	0	0	15	15	100	0	0

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

a. The details are provided below:

	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)*	5	-	3	27.87
Key Managerial Personnel (KMP)	1	69.15	1	7.52
Employees other than BoD and KMP	100	3.22	2	2.40
Workers	105	1.93	14	1.55

Note: The Company conducts evaluations of all employees purely on the basis of performance, irrespective of gender. This approach ensures a fair and non-discriminatory process for recruitment, compensation, and promotion.

Key Managerial Personnel includes Company Secretary and Chief Financial Officer. Directors are counted in Board of Directors.

*Five Board of Directors are being paid sitting for attending Board meeting. Only one Executive Director is paid the remuneration.

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

	FY'2025	FY'2024
Gross wages paid to females as % of total wages	8.88%	9.55%

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

Yes. The Company has appointed a dedicated team responsible for human rights impacts, focusing on whistle-blower protection and the implementation of relevant policies to address any issues that arise.

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

The Company's Code of Ethics and Conduct and its Whistle Blower and Protection Policy provide confidential channels—secure online portal, dedicated email and anonymous boxes—for reporting human rights concerns. Each report is logged, reviewed by an independent committee, and investigated impartially, with corrective actions taken when needed. Strict non-retaliation safeguards ensure that anyone raising issues in good faith is protected.

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

The details are provided below:

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

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

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

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

The Company's Whistle-Blower & Protection Policy empowers all stakeholders to work alongside management in identifying and eliminating misconduct. Through this policy, individuals can confidentially report concerns, participate in investigations, and help shape recommendations for corrective action. By fostering open collaboration and safeguarding whistle-blowers, the policy ensures that complaints are thoroughly examined and appropriate remedies are promptly implemented.

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

No

10. Assessment for the year:

	% of the Company's plants and offices that were assessed (by the Company or statutory authorities or third parties)
Child Labour	Nil
Forced Labour/Involuntary Labour	Nil
Sexual Harassment	Nil
Discrimination at workplace	Nil
Wages	Nil
Other- please specify	-

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

Not Applicable

Leadership Indicators

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

The Company has implemented a robust human rights due diligence framework that continuously identifies, assesses and mitigates potential rights-related risks across its operations and supply chain. Through regular impact assessments, stakeholder engagement and performance monitoring, it adapts policies, procedures and training to address emerging issues. This ongoing cycle of evaluation and enhancement ensures the Company maintains and strengthens its capacity to prevent, detect and remediate human rights concerns effectively.

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

The Company affirms its unwavering commitment to upholding ethical conduct and safeguarding human rights across every segment of its value chain. It honors the dignity and rights of all stakeholders—employees, suppliers, communities, customers and partners—by embedding rigorous standards into its policies, due-diligence processes and day-to-day operations.

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 facilities are currently only partly accessible, but it recognizes the critical importance of creating an inclusive workplace. It is committed to upgrading its premises—removing architectural barriers and improving ease of movement—to ensure that every individual can navigate and engage with the work environment fully. This ongoing dedication reflects the Company's belief that true inclusivity requires continual enhancement of accessibility for all employees and visitors.

4. Details on assessment of value chain partners:

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

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

Not Applicable

Principle 6:

Business should respect and make efforts to protect and restore the environment.

Essential Indicator:

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

Parameter	FY'2025	FY'2024
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D)	8943	9643
Total fuel consumption (E)	5656	2407
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	14599	12050
Total energy consumed (A+B+C+D+E+F)	14599	12050
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0000503	0.0000317
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)*	0.0010398	0.0006557
Energy intensity in terms of physical output	-	-

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by IMF which is 20.66 for India.

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

No

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

The Company doesn't fall under PAT scheme.

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

Parameter	FY'2025	FY'2024
Water withdrawal by source (in kilolitres)		
(i) Surface water	3481	2880
(ii) Groundwater	210	120
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	3691	3000
Total volume of water consumption (in kilolitres)	3691	3000
Water intensity per rupee of turnover	0.0000127	0.0000079
(Total water consumption / Revenue from operations)		
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.0002628	0.0001632
(Total water consumption / Revenue from operations adjusted for PPP)		
Water intensity in terms of physical output	-	-

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	FY'2024
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	Nil	Nil
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	Nil	Nil
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	Nil	Nil
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	Nil	Nil
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	Nil	Nil
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	Nil	Nil

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.

Not Applicable

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

The Company demonstrates a steadfast commitment to minimizing water consumption across all operations by rigorously applying the five-'R' principle—Reduce, Reuse, Recycle, Restore and Respect—to every stage of its processes. In pursuit of "Reduce," process parameters are continuously optimized to curtail intake; under "Reuse," treated effluent is redirected into cooling, cutting and polishing circuits; through "Recycle," condensate and wash-water streams are reclaimed for secondary applications; by "Restore," groundwater recharge initiatives replenish local aquifers; and via "Respect," all personnel receive training on prudent water stewardship and emerging conservation technologies.

Every processing unit operates under the exacting standards of its Consent to Operate (CTO) authorizations, with real-time monitoring and periodic audits ensuring full adherence to Pollution Control Board mandates. Similarly, the Company's quarries maintain strict compliance with their Consent for Operation (CFO) requirements, employing sedimentation ponds, closed-loop spray systems and rainwater harvesting to meet or exceed regulatory thresholds.

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

Parameter	Unit	FY'2025	FY'2024
NO _x	µg/m ⁵	14	14
SO _x	µg/m ⁵	10	09
Particulate matter (PM)	µg/m ⁵	174	178
Persistent organic pollutants (POP)	-	Not Relevant	Not Relevant
Volatile organic compounds (VOC)	-	Not Relevant	Not Relevant
Hazardous air pollutants (HAP)	-	Not Relevant	Not Relevant
Others – please specify Mercury, Cadmium, Chromium etc.	-	Not Relevant	Not Relevant

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.

Yes. M/s.Global Enviro Labs, Hyderabad

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

The details are provided below:

Parameter	Unit	FY'2025	FY'2024
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)			
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)			
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)			
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)			
Total Scope 1 and Scope 2 emission intensity in terms of physical output			
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			

The Company is in process to calculate the Scope 1 and 2 emissions.

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.

Not Applicable

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

No

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

The required details are provided below:

Parameter	FY'2025	FY'2024
Total Waste generated (in metric tonnes)		
Plastic waste (A)	-	-
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	-	-
Other Non-hazardous waste generated (H). Please specify, if any.	-	-
(Break-up by composition i.e. by materials relevant to the sector)		
Total (A+B + C + D + E + F + G + H)	-	-
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	-	-
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	-	-

Parameter	FY'2025	FY'2024
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-

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.

Not Applicable

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

The Company consider waste management as a fundamental element of its sustainability commitment. It ensures that all waste produced across its operations is systematically collected and handled in strict accordance with Pollution Control Board guidelines, reinforcing its dedication to environmental responsibility.

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:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Pokarna does not have any operations/offices in/around sensitive areas such as national parks, wet lands, forest, etc.			

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

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

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection Act and rules thereunder (Y/N).

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

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

Leadership Indicators

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

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

- (i) **Name of the area** - None of the company's locations are located in water stress areas.
- (ii) **Nature of operations** – NA
- (iii) **Water withdrawal, consumption and discharge in the following format:**

Parameter	FY'2025	FY'2024
Water withdrawal by source (in kilolitres)		
(i) Surface water	NA	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	NA	
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

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.

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

Parameter	Unit	FY'2025	FY'2024
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)		-	
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity			

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

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

Pokarna does not have any operations/offices in/around sensitive areas such as national parks, wet lands, forest, etc.

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Water Management	Water Recycling Plant	The Company's operations incorporate a wet process that utilises non-hazardous water. This non-hazardous water, once discharged, is recycled and subsequently reused for the same process.
2	Dust Emission	Wet Process	The Company employs a wet process for the polishing of materials. This method effectively mitigates the emission of dust.

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

The Company's manufacturing plants are strategically sited on the Deccan Plateau, a region classified under Seismic Zone II (low risk) by the Bureau of Indian Standards, reflecting its historically minimal earthquake activity and absence of major seismic events. Positioned at elevated terrain, the factories benefit from natural drainage and enjoy enhanced protection against flooding; the Central India and Deccan region's river systems typically remain within their banks, and flood-prone areas are largely confined to deltaic plains, not plateau interiors.

To date, there have been no flood- or earthquake-related incidents at any of the sites. In recognition of the critical importance of rapid response during a disaster, the Company maintains a dedicated fleet including buses, additional utility vehicles, and an on-site ambulance fully equipped to mobilize personnel, render first aid, and coordinate with local emergency services.

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

No, the Company is handling the natural product which are directly used in the Building Industry. There is no as such impact to the environment.

7. % of Value chain partners (by value of business done with such partners) that were assessed for Environmental Impacts?

No

Principle 7:

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

Essential Indicator:

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

9

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/ National)
1	Chemical and Allied Export Promotion Council (CAPEXIL)	National
2	Export Promotion Council for EOUs & SEZs (EPCES)	National
3	Federation of Indian Export Organizations (FIEO)	National
4	The Federation of Telangana Chambers of Commerce and Industry (FTCCI)	State
5	NATURAL STONE INSTITUTE, U.S.A. (formerly Marble Institute of America)	International
6	AHK India, Indo-German Chamber of Commerce,	National
7	Confederation of Indian Industry (CII)	National
8	Indo-American Chamber of Commerce	National
9	Federation of Indian Chamber of Commerce & Industry (FICCI) Ladies Organization	National

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

Name of the authority	Brief of the case	Corrective action taken
There were no cases of anti-competitive conduct during the reporting period.		

Leadership Indicators

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

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

Principle 8:

Businesses should promote inclusive growth and equitable development.

Essential Indicator

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

Name and brief details of project	SIA Notification No	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amount sent on R&R activities during FY 2024-25 (In INR)
Nil						

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

The Company proactively engages with local communities to discuss and identify any issues, complaints or grievances they may have. All such concerns are formally recorded and tracked through its community grievance mechanism. Dedicated personnel ensure each grievance is addressed and resolved promptly, aiming for the earliest possible closure. This process reinforces the Company's commitment to responsive, transparent community relations and continuous improvement.

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

	FY'2025	FY'2024
Directly sourced from MSMEs/small producers	7.68%	1.82%
Directly from Within India	49%	60%

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	FY'2024
Rural		
% of Job creation in Rural areas	20.14%	18.05%
Semi-urban		
% of Job creation in Semi-urban areas	20.74%	16.54%
Urban		
% of Job creation in Urban areas	0.00%	0.00%
Metropolitan		
% of Job creation in Metropolitan areas	59.12%	65.41%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In INR)
Not Applicable			

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

(b) From which marginalized/vulnerable groups do you procure? – 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 Company (in the current financial year), based on traditional knowledge:

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

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

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

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized group
Not Applicable			

Principle 9:

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

Essential Indicator:

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

The Company proactively solicits feedback from its management team during customer visits to international exhibitions and its manufacturing sites, ensuring firsthand insights into evolving expectations. By engaging directly with customers at these global events, it captures real-time input on product performance and emerging needs. This customer-centric approach not only reinforces satisfaction as a strategic priority but also informs ongoing product alignment—driving innovations that reflect the latest consumer preferences and market trends.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	-
Safe and responsible usage	N.A.
Recycling and/or safe disposal	N.A.

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

Number of consumer complaints in respect of the following:	FY'2025		Remarks	FY'2024		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy			No complaints were received during the year			
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

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

	Number	Reasons for recall
Voluntary recalls	Nil	NA
Forced recalls	Nil	NA

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

Yes, the Company has established an internally developed Cybersecurity and Data Privacy Policy designed to inform all users—employees, contractors and other authorized personnel—of their roles and responsibilities in protecting the organization's technological systems and information assets. This policy outlines the standards for secure access, proper handling of sensitive data, incident reporting procedures and ongoing awareness training, ensuring that every stakeholder understands how to prevent, detect and respond to cyber threats and privacy risks.

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

Not Applicable

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches along-with impact	Nil
b. Percentage of data breaches involving personally identifiable information of customer	NA
c. Impact, if any, of the data breaches	NA

Leadership Indicators

1. Channels/platforms where information on products and services of the Company can be accessed (provide web-link, if available).
The information on company's products can be accessed through the company's website i.e. www.pokarna.com
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.
The Company arranges regular technical visits to its facilities, allowing customers to gain hands-on insights and collaborate on solutions tailored to their specific challenges. For clients based outside the region, the Company conducts conference calls to discuss requirements, troubleshoot issues, and ensure prompt, customized support. These initiatives strengthen customer relationships, foster deeper technical understanding, and enable the Company to address client needs efficiently and effectively.
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.
As the company operates in the granite industry, such a mechanism is not applicable to its operations.
4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as whole? (Yes/No)
The Company focuses on commercially extracting granite from its own mines. Although regulations don't mandate inscribing details on the stone, it sometimes marks blocks with batch codes and size measurements to meet customer specifications or streamline internal processes.