Business Responsibility and Sustainability Report

The Directors present the Business Responsibility and Sustainability Report of the Company for the financial year ended on 31 March 2026 pursuant to Regulation 34(2) (f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L74999MH1955PLC009593
2.	Name of the Listed Entity	S H KELKAR AND COMPANY LIMITED
3.	Year of Incorporation	1955
4.	Registered office address	Devkaran Mansion, 36, Mangaldas Road, Mumbai - 400002
5.	Corporate address	S H Kelkar and Company Limited, LBS Marg, Mulund (West), Mumbai - 400080
6.	E-mail	investors@keva.co.in
7.	Telephone	+ 91 22 6606 7777
8.	Website	www.keva.co.in
9.	Financial year for which reporting is being done	01 April 2025 to 31 March 2026
10.	Name of the Stock Exchange(s) where shares are listed	1. The BSE Limited
		2. National Stock Exchange of India Limited
11.	Paid-up Capital	₹ 138,42,08,010/-
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Deepti Chandratre Global Legal Counsel & Company Secretary + 91 22 6606 7777 investors@keva.co.in
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)	The disclosures under this report are made on a standalone basis and include locations where the Company has operational control.
14.	Name of assessment or assurance provider	NA
15.	Type of assessment or assurance obtained	NA

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Manufacture, supply and export of fragrances and flavours including aroma & natural ingredients	100.00 %

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

S. No.	Product/Service	NIC Code	% of total Revenue from Operations Turnover contributed
1.	Fragrances, Aroma Ingredients and Flavours	20119	100.00%

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	1	14	15
International*	-	-	-

* The international operations are carried out by the Company through its subsidiary companies and are outside the reporting boundary of this report.

19. Markets served by the entity

a. Number of locations:

Locations	Number
National (No. of States)	28 states & 8 Union Territories
International (No. of Countries)*	12

* The international operations are carried out by the Company through its subsidiary companies and are outside the reporting boundary of this report.

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

Export contributes 2.95% of the total turnover of the Company.

c. A brief on types of customers:

S H Kelkar and Company Limited ("the Company"), India's largest home-grown Fragrances & Flavours Company, boasts over a century of expertise in the fragrance industry. Its fragrances serve as key raw materials in personal wash, fabric care, skincare, haircare, fine fragrances and household products while its flavours cater to producers of baked goods, dairy, beverages and pharmaceuticals. The Company's extensive client portfolio includes leading national and multinational FMCG companies as well as fragrance and flavour blenders and manufacturers.

IV. Employees

20. Details as at the end of the Financial Year

a. Employees and Workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
			Employees			
1.	Permanent (D)	484	322	66.53%	162	33.47%
2.	Other than Permanent (E)	-	-	-	-	-
3.	**Total employees (D + E)**	**484**	**322**	**66.53 %**	**162**	**33.47%**
			Workers			
4.	Permanent (F)	166	166	100.00%	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	**Total workers (F + G)**	**166**	**166**	**100.00%**	**-**	**-**

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	Differently abled Employees					
1.	Permanent (D)	2	2	100.00%	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	**Total differently abled employees (D + E)**	**2**	**2**	**100.00%**	**-**	**-**
	Differently abled Workers					
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	**Total workers (F + G)**	**-**	**-**	**-**	**-**	**-**

21. Participation/Inclusion/Representation of women:

Particulars	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	8	3	37.50%
Key Management Personnel	3	1	33.33%

22. Turnover rate for permanent employees and workers:

Particulars	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	4.98%	4.98%	**9.96%**	10.00%	9.00%	**10.00%**	10.00%	11.00%	**10.00%**
Permanent Workers	0.20%	-	**0.20%**	2.00%	-	**2.00%**	2.00%	-	**2.00%**

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

23. (a) Names of holding/subsidiary / associate companies / joint ventures:

S. No.	Name of the holding/subsidiary/associate companies/ joint ventures (A)	Indicate whether Holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity*	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Keva Fragrances Private Limited	Subsidiary	100.00%	Yes
2.	Keva Flavours Private Limited	Subsidiary	100.00%	Yes
3.	Keva Ventures Private Limited	Subsidiary	100.00%	No
4.	CFF Keva Italy S.p.A. (Formerly Creative Flavours & Fragrances S.p.A.)	Subsidiary	100.00%	No
5.	Keva Europe B.V.	Subsidiary	100.00%	No
6.	Keva Fragrance Industries Pte. Ltd.	Subsidiary	100.00%	No
7.	Amikeva Private Limited	Subsidiary	70.48%	No
8.	PT SHKKEVA Indonesia	Subsidiary	100.00%	No
9.	Anhui Ruibang Aroma Company Ltd.	Subsidiary	90.00%	No
10.	Keva UK Limited	Subsidiary	100.00%	No
11.	Keva Italy Srl	Subsidiary	100.00%	No
12.	Provier Beheer B.V.	Subsidiary	100.00%	No
13.	Holland Aromatics B.V.	Subsidiary	100.00%	No
14.	Keva USA Inc	Subsidiary	100.00%	No
15.	Keva Germany GmbH	Subsidiary	100.00%	No
16.	Keva Middle East Fze	Subsidiary	100.00%	No
17.	NuTaste Food and Drink Labs Private Limited	Associate	40.00%	No

* Percentage holding represents aggregate percentage of shares held by the Company alongwith its nominee(s) and / or its subsidiaries.

VI. CSR Details

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

(ii) Turnover (in ₹): ₹ 1,268,12,35,131/-

(iii) Net worth (in ₹): ₹ 739,29,05,570/-

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes. Web-link: NA. The Plant head and HR head engage with the communities located in the vicinity on an on-going basis. The implementing agencies appointed for undertaking CSR initiatives have their own grievance mechanism for the beneficiaries thereunder.	-	-	-	-	-	-
Investors (Other than shareholders)	Yes. https://keva.co.in/investor-updates/investor-grievance-redressal-details/	-	-	-	-	-	-
Shareholders	Yes. https://keva.co.in/investor-updates/investor-grievance-redressal-details/	1	-	-	1	-	-
Employees and workers	Yes. https://keva.co.in/investor-updates/#92-178-policies-p2	-	-	-	-	-	-
Customers	Yes. https://keva.co.in/investor-updates/#92-178-policies-p2	201	-	All complaints were closed by the end of the year	175	-	All complaints were closed by the end of the year
Value Chain Partners	Yes. https://keva.co.in/investor-updates/#92-178-policies-p2	-	-	-	-	-	-
Other	-	-	-	-	-	-	-

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

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 opportunity (Indicate positive or negative implications)
1.	Climate Change and GHG Emissions	R	Given that the Company manufactures fragrances, the processes consumes electricity and other fuels, thereby resulting in GHG emissions. With increasing regulations on GHG emissions, there may be a direct impact on the Company.	Renewable energy investments, solar installations and cleaner boiler technologies have been deployed to reduce emissions and improve environmental performance.	**Positive:** • Reduction of GHG emissions • Increased trust and credibility from stakeholders **Negative:** • Taxes on fossil fuels
2.	Energy Efficiency and Resource Optimisation	R	Energy consumption is a critical operational input and may lead to cost and regulatory risks if not managed effectively.	Solar power generation and energy optimisation initiatives have been implemented to improve efficiency and reduce dependence on conventional energy sources.	**Positive:** • Increased trust and credibility from stakeholders • Effective energy management can lead to significant cost savings **Negative:** • Increased costs on higher energy consumption
3.	Water Stewardship and Wastewater Management	R	Water-intensive manufacturing activities require effective management to minimise resource consumption and environmental impacts.	Rainwater harvesting, RO systems, MEE technology and Zero Liquid Discharge practices have been implemented to maximise water reuse.	**Positive:** • Effective management of water thereby reducing the overall water consumption • Reduction in costs from better water management • Effective treatment of wastewater reducing the impact on the environment and surroundings. **Negative:** • Increased costs due to higher water consumption
4.	Human Rights and Community Development	O	Strong human rights practices and community engagement enhance trust, reputation and long-term business sustainability.	Human Rights Policy, employee engagement programmes and CSR initiatives focused on education, sustainability and community development.	**Positive:** • Community relations enhance the Company's reputation attracting customers and investors, and improving brand loyalty leading to increased revenue and market share. • Human Rights processes can help gain the trust of Employees and Workers.
5.	Occupational Health, Safety and Well-being	R	Handling of chemicals and manufacturing operations presents potential health and safety risks to the workforce.	Comprehensive EHS framework, regular safety training, awareness programmes and workplace safety controls.	**Positive:** • Increased awareness and training on Health and Safety aspects will have a positive impact by reducing the overall number of safety related incidents. **Negative:** • Risks related to employee well-being

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 opportunity (Indicate positive or negative implications)
6.	Responsible Supply Chain Management	R	Supply chain disruptions, supplier ESG performance and raw material availability may affect business continuity.	Sustainable Supply Chain and Responsible Sourcing policies, supplier assessment and alternate sourcing strategies are in place.	**Positive:** • Increased awareness and compliance from suppliers will help towards creating a Sustainable Supply Chain. This will help reduce delays from suppliers, increased quality of products and better management of ESG issues in the supply chain. **Negative:** • Delays in production due to sub-standard supply chain management.

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.

Principle 1	Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent and accountable
Principle 2	Businesses should provide goods and services in a manner that is sustainable and safe
Principle 3	Businesses should respect and promote the well-being of all employees, including those in their value chains
Principle 4	Businesses should respect the interests of and be responsive to all their stakeholders
Principle 5	Businesses should respect and promote human rights
Principle 6	Businesses should respect and make efforts to protect and restore the environment
Principle 7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
Principle 8	Businesses should promote inclusive growth and equitable development
Principle 9	Businesses should engage with and provide value to their consumers in a responsible manner

Disclosure Questions			P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes											
1.	a.	Whether your entity's policy/policies cover each principle and its core element of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b.	Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c.	Web Link of the Policies, if available	https://keva.co.in/investor-updates/#92-178-policies								
2.		Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.		Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Disclosure Questions		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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 your entity and mapped to each principle.	ISO 9001 SEDEX Verified ISO 14000 ISO 45000 HALAL certification								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is committed to promoting environmental sustainability, protecting human rights, fostering an inclusive workplace and strengthening its Environmental, Social and Governance (ESG) performance. Through its Human Rights and Equal Opportunity Policy, the Company aims to ensure a safe, equitable and non-discriminatory work environment for all employees and stakeholders. The Company continues to evaluate opportunities to establish measurable sustainability goals and time-bound targets as part of its evolving ESG strategy.								
6.	Performance of the entity against the specific commitments, goals and targets alongwith reasons in case the same are not met.	This report highlights the initiatives and measures undertaken by the Company to advance its sustainability agenda and outlines its key focus areas relating to ESG matters during the financial year. The Company remains committed to tracking and evaluating its progress against these commitments. As part of this effort, the Company has commenced monitoring Scope 1 and Scope 2 greenhouse gas emissions, waste management practices and resource consumption.								

Governance, leadership and oversight

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

The Company is committed to integrating Environmental, Social and Governance (ESG) principles into its operations with the objective of enhancing the quality of life in the communities it serves. Through its commitment to product stewardship, the Company seeks to strengthen the health, safety and environmental aspects of its products throughout their lifecycle. It recognises that its activities have an impact on local communities, ecosystems and geographies and strives to conduct its business as a responsible corporate citizen. The Company is dedicated to delivering products of the highest quality while ensuring compliance with all applicable safety and regulatory requirements. Key environmental focus areas include waste management, biodiversity and the responsible use of resources such as energy and water. The Company has committed to reducing its emissions and has established policies relating to biodiversity, health and safety, governance and environmental management. It remains committed to conducting business ethically in a manner that benefits communities, employees, and human capital while providing a safe healthy, and supportive working environment for its workforce.

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

The Group Chief Executive Officer (Group CEO) is the highest authority responsible for implementation and oversight of the Business Responsibility policies, along with the recommendations of Board and Committees. Head of EHS/Head of HR are also responsible and assist in the implementation.

9. Does the entity have a specified Committee of the Board / Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details:

Yes, the Group CEO who is also a member of the Board of the Company is responsible for decision making on sustainability related issues.

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)								
	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					Yes									As and when required				
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances					Yes									Frequency is as per the statutory requirements				

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.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No, the Company has not carried out an independent assessment or evaluation of the working of its policies by an external agency. As a part of the oversight of the internal financial controls, the Management and the Board review the adherence to the policies. Internal Audit assists with the above. Internal audits review the policies on a periodic basis and evaluate working of the same and assess the adequacy and effectiveness in terms of best practices followed by other organizations of repute. The Company has taken up audits of IMS, SEDEX on Sustainable parameters. External safety audit (DISH) was also conducted for its manufacturing location at Vashivali. The Company will take up independent assessment in the coming years.								

12. If answer to question (1) above is "No" i.e., not all Principles are covered by a policy, 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)	Not applicable								
The entity is not at a stage where it is able 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 Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	6	The Board of Directors of the Company (including its committees) has during the year, spent time training on range of topics related to business regulations, strategy, operations, corporate restructuring, cyber security, the economy and environmental, social and governance aspects.	100.00%
Key Managerial Personnel	2	New Wage Code & Compliance Awareness program, POSH Training	100.00%
Employees other than BoD and KMPs	11	Campus to Corporate – Training Program, Sales Training Certificate Program – ISB Hyderabad, Marketing, Key Account & Channel Sales Training Program, Sales & Marketing Leadership Training Program, New Wage Code & Compliance Training, IWD Self Doubt to Self Trust / Balance Within, Customer Service Excellence, First Time Manager, Prevention of Sexual Harassment (POSH) Training	100.00%
Workers	12	Prevention of Sexual Harassment (POSH)	94.50%
		Health & Safety	
		5S Awareness	
		Workplace Safety	
		Fire Fighting	
		Governance	
		Soft Skills	
		Grievance Redressal	
		OSHA (Occupational Safety and Health Administration)	
		HAZOP (Hazard and Operability Study)	

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 based on 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	-	Not Applicable	-	Not Applicable	Not Applicable
Settlement	-	Not Applicable	-	Not Applicable	Not Applicable
Compounding fee	-	Not Applicable	-	Not Applicable	Not Applicable

	Non-Monetary			
	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	-	Not Applicable	Not Applicable	Not Applicable
Punishment	-	Not Applicable	Not Applicable	Not Applicable

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	Not Applicable

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

Yes. The Company has in place an Anti-Corruption Policy. The Policy applies to directors, officers, employees at all levels as well as to the agents, representatives and other associated persons. The Policy defines responsibilities of the management, employees and detailed processes for managing any issues of corruption. https://keva.co.in/investor-updates/#92-178-policies-p3

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	-	-
KMPs	-	-
Permanent Employees	-	-
Permanent Workers	-	-

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	-	-	-	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	-	-	-

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. There were no cases on corruption and conflicts of interest.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	122	128

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	12.96%	9.82%
	b. Number of trading houses where purchases are made from	88	51
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	79.02%	89.57%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	15.92%	9.93%
	b. Number of dealers / distributors to whom sales are made	1189	1129
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers / distributors	45.05%	26.77%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	46.59%	43.42%
	b. Sales (Sales to related parties / Total Sales)	46.82%	45.14%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	77.09%	79.29%
	d. Investments (Investments in related parties / Total Investments made)	100.00%	100.00%

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
The Company organises Agent Meets to provide product updates to the Agents and address any queries they may have. The Company also conducts training programmes for farmers on crop cultivation techniques for essential oils. Additionally, the Company has an internal audit team dedicated to vendor assessments, evaluating manufacturing units across various categories and offering guidance to address and mitigate identified issues.		

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

Yes, the Company has a Policy for Management of Conflict of Interest involving Promoters, Directors, Key Managerial Personnel and Senior Leadership Team. The Policy acts as a guide to determine Conflict of Interest and outlines the process to deal with the same.

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

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	24.00%	20.00%	R&D investments are mainly focused to minimize environmental impact and optimize use of resources through efficient management. The Company invests towards enhancing its research capabilities for development of new molecules with better biodegradability profile.
Capex	-	2.00%	The capex investments are mainly focused towards conservation of energy and resources through installation of energy efficient systems, investments in low-carbon technologies and equipments; employee health & safety; and improvement in production processes.

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

Yes. The Company is committed to sustainability and expects its suppliers to adhere to the same ethical, environmental and social standards. The Sustainable Supply Chain and Responsible Sourcing Policy sets the guidelines for suppliers, focusing on reducing environmental impact, ensuring workers' wellbeing and promoting fair practices. The Policy applies to all suppliers in India and covers key areas such as environmental management, social responsibility and governance practices. The Company's Management, alongside the Head of EHS and Supply Chain, is responsible for implementing and reviewing the Policy with grievances directed to relevant internal authorities. The Company engages with local farmers to encourage cultivation of crops used in fragrances and essential oils. 35% of inputs were 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.

The Company has established the following processes for the safe management, reuse, recycling and disposal of waste materials at the end of their life cycle:

a. Plastics (including packaging): Plastic packaging waste is managed by authorised waste disposal service providers under the supervision of the State Pollution Control Board. However, the Company currently does not reclaim plastic waste.

b. E-waste: While the Company does not engage in reclaiming electronic waste, any e-waste generated on-site is handed over to certified vendors for safe and responsible disposal in compliance with applicable regulations.

c. Hazardous Waste: Discarded drums and barrels are recycled through authorised vendors.

d. Non-hazardous Waste: Non-hazardous waste such as cartons is recycled through authorised vendors to ensure environmentally responsible disposal.

e. Other Wastes: Garden waste is used as manure to nourish plants within the factory premises, promoting sustainable waste management practices. A portion of garden waste is also used as fuel for briquette boilers.

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.

Yes. The Company is registered with Central Pollution Control Board (CPCB) for Extended Producer Responsibility (EPR) as an importer for disposal of plastic waste generated from packaging. The waste collection plan is aligned with the ERP plan submitted to MPCB thorough authorized recycler agency.

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.
To track the overall product emissions, the Company conducted product carbon footprint assessment for 3 of its key fragrance products. Boundary of life cycle assessment was from cradle to gate. Through this assessment, the Company has identified opportunities for optimizing supply chain for carbon foot print reduction.					

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
None		

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):**

Name of Product / Service	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Not Applicable. At present, the Company does not use any recycled or reused input material in its production process.		

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

Particulars	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not Applicable. No products / packaging are reclaimed at the end of the life of the products.					
E-waste						
Hazardous waste						
Other waste						

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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		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	322	322	100.00%	322	100.00%	-	-	322	100.00%	322	100.00%
Female	162	162	100.00%	162	100.00%	162	100.00%	-	-	162	100.00%
Total	**484**	**484**	**100.00%**	**484**	**100.00%**	**162**	**33.47%**	**322**	**66.53%**	**484**	**100.00%**
Other than Permanent Employees											
Male	Not Applicable										
Female											
Total											

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		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	166	166	100.00%	166	100.00%	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	**166**	**166**	**100.00%**	**166**	**100.00%**	**-**	**-**	**-**	**-**	**-**	**-**
Other than Permanent Employees											
Male	Not Applicable										
Female											
Total											

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.18%	0.23%

2. Details of retirement benefits, for 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.)
Provident Fund	100.00%	100.00%	Y	100.00%	100.00%	Y
Gratuity	100.00%	100.00%	Y	100.00%	100.00%	Y
ESI	-	-	NA	-	-	NA
Others	-	-	-	-	-	-

3. Accessibility of workplaces: Are the premises/offices of the entity accessible to differently abled employees, 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.

Yes. The offices and manufacturing facilities of the Company are accessible to differently abled employees and workers.

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, the Company has a strong commitment to providing equal opportunities of employment and non-discrimination in all processes including but not limited to recruiting, hiring, promotion and termination. A dedicated Equal Opportunity Policy is available at - https://keva.co.in/investor-updates/#92-178-policies

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

Gender	Permanent Employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100.00%	100.00%	100.00%	100.00%
Female	100.00%	100.00%	-	-
Total	**100.00%**	**100.00%**	**100.00%**	**100.00%**

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.

Particulars	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes. The Company has formalized a Grievance Redressal Policy that forms a transparent and fair redressal system. This Policy acts as a mechanism and is inter alia accessible to all employees and workers. The Policy clearly lays out the process to be followed to raise a grievance. More details can be found in this https://keva.co.in/investor-updates/#92-178-policies.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	**484**	**-**	**-**	**467**	**-**	**-**
Male	322	-	-	314	-	-
Female	162	-	-	153	-	-
Total Permanent Workers	**166**	**166**	**100.00%**	**168**	**168**	**100.00%**
Male	166	166	100.00%	168	168	100.00%
Female	-	-	-	-	-	-

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 Up-gradation		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	322	322	100.00%	240	74.53%	314	314	100.00%	-	-
Female	162	162	100.00%	35	21.60%	153	153	100.00%	-	-
Total	**484**	**484**	**100.00%**	**275**	**56.82%**	**467**	**467**	**100.00%**	**-**	**-**
					Workers					
Male	166	166	100.00%	166	100%	168	168	100.00%	168	100.00%
Female	-	-	-	-	-	-	-	-	-	-
Total	**166**	**166**	**100.00%**	**166**	**100%**	**168**	**168**	**100.00%**	**168**	**100.00%**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	322	322	100.00%	314	314	100.00%
Female	162	162	100.00%	153	153	100.00%
Total	**484**	**484**	**100.00%**	**467**	**467**	**100.00%**
Workers						
Male	166	166	100.00%	168	168	100.00%
Female	-	-	-	-	-	-
Total	**166**	**166**	**100.00%**	**168**	**168**	**100.00%**

10. Health and Safety Management System:

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

Yes. The Company is strongly committed to ensuring workplace safety and maintaining a healthy environment for all employees. In line with this, the Company has formalized an Environment, Health and Safety Policy that is applicable to all its employees. This policy is a clear demonstration of the Management's commitment to its employees' health and safety. The Policy covers commitment to Environment, Health and Safety; imparting proper training; continuously improving Company's operations; and conducting proactive risk assessment. The Company has also completed ISO 14001:2015, ISO 45001:201, ISO 9001:2015 audit for its manufacturing facilities.

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 has established a structured process to identify work-related hazards and assess risks arising from both routine and non-routine activities, with the objective of ensuring a safe and healthy workplace. Hazard identification and risk assessment are conducted through established methodologies such as Hazard Identification and Risk Assessment (HIRA), Hazard and Operability Studies (HAZOP), work permit systems, near-miss reporting, incident reporting, and Safety Improvement Programmes (SIP). Identified hazards are addressed through a hierarchy of controls that prioritises hazard elimination, engineering controls, administrative controls and safe work practices with the provision of appropriate Personal Protective Equipment (PPE) where residual risks remain. The Company periodically reviews workplace risks and control measures to ensure their continued effectiveness and alignment with applicable health and safety standards and best practices.

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

Yes. The Company has established structured processes that enable employees and workers to identify, report and address work-related hazards, while also ensuring their ability to remove themselves from situations that may pose a risk to their health and safety. Employees and workers undergo regular occupational health and safety training covering hazard identification, risk assessment, safe work practices and emergency response procedures. Periodic safety and emergency evacuation drills are conducted to enhance preparedness and reinforce awareness of hazard reporting mechanisms and safe evacuation protocols. The Company has also implemented a near-miss reporting system that encourages employees to report incidents and unsafe conditions that could potentially lead to accidents or injuries. Reported near-miss events are systematically investigated to identify root causes, assess associated risks and implement corrective and preventive actions. This proactive approach strengthens workplace safety, promotes continuous improvement and fosters a culture in which employees feel empowered to report hazards without fear of reprisal.

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

Yes. The Company provides access to non-occupational medical and healthcare services for all employees and workers. A dedicated first-aid facility is available at its premises to address minor medical needs and provide immediate assistance when required. In addition, permanent employees are covered under comprehensive medical benefit programmes that extend healthcare support to their eligible family members. Workers are provided with medical coverage through group insurance schemes and other healthcare assistance supported by the Company. Through these initiatives, the Company seeks to promote the overall health and well-being of its workforce and ensure access to essential healthcare services.

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

*Including the contract workforce

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

Measures taken by the Company to ensure a safe and healthy workplace are:

- Regular health and safety trainings to tackle any potential hazards
- Periodic medical check-ups for employees
- Use technology and safety measures
- Periodical testing of equipments

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 year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-	-	-	-	-	-
Health and Safety	-	-	-	-	-	-

14. Assessments for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% (Safety/IMS Audits, Hazards spotting by the Safety committee, Mock Drills, DISH Audit, Legal Compliance Inspections, Monitoring Measuring and Calibration of Equipment)
Working Conditions	100% (Safety/IMS Audits, Hazards spotting by the Safety committee, Mock Drills, DISH Audit, Legal Compliance Inspections, Monitoring Measuring and Calibration of Equipment)

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.

During the reporting period, the Company did not record any significant safety-related incidents requiring corrective action. However, as part of its proactive approach to health and safety management, the Company regularly conducts safety assessments and audits to identify potential risks and opportunities for improvement. During the year, fire and electrical safety audits were completed across the facilities. Observations and concerns identified during these assessments were reviewed, and appropriate corrective and preventive actions were implemented in a timely manner. In addition, internal safety audits were conducted to evaluate compliance with established health and safety procedures, working conditions and risk control measures. Any risks, gaps or concerns identified through these assessments were duly addressed through corrective actions, monitoring and follow-up reviews.

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).**

   (A) Employees - Y

   (B) Workers - Y

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

   The Company ensures that all statutory dues have been deducted and deposited in a timely manner by the value chain partners basis the agreements/contracts/purchase orders.

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

	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	-	-	-	-
Workers	-	-	-	-

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

   Yes, the Company ensures to provide transition assistance programs to facilitate continued employability to few of its employees who retire.

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	The Company has its own Internal Audit Team for Vendor Assessment. This team covers various categories during their audit including Premise and Facilities, Material storage, Contingency management plan; Operations, Workspace arrangement, maintenance, calibration, carryover and rework; Quality, Environment, OH&S under ISO certifications; Quality control, assurance and improvement, contaminants control; Packaging, labelling, shipping, personnel, training, ESG, etc. The Company also ensures to assess whether the agricultural activities conducted by the farmers are in line with the assistance and training techniques provided to them for manufacture of essential oils and related products.
Working Conditions	

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 the assessment done by the Company's Internal Audit team, an opportunity report is issued based on the findings. The report mentions ways to address the risks and opportunities associated with any risk/concern. Regular checks are conducted by the team to check whether the risks/concerns highlighted are addressed as per the mutually agreed timelines. As per the Assessment of the Value chain partners, the team comes up with the audit score and reports them internally.

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

Essential Indicators

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

The Company considers any individual, group, or organisation involved in its business chain as a significant stakeholder. These stakeholders encompass customers, employees, suppliers and value chain partners, shareholders, lenders, local communities, government bodies, regulators and NGOs/NPOs. The identification process involves gathering insights and feedback from various internal departments and senior management. This collaborative method ensures a thorough evaluation to determine the stakeholders with the greatest relevance and impact on the Company's operations.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, 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
Government and Regulatory Authorities	No	• Industry Bodies/Forums • Corporate Presentations/Reports • Written/Email Communication • One-to-One Meetings	Ongoing	a. Compliance monitoring and reporting b. Discussing Policies and Regulations related to Product Safety and Quality c. Industry Advocacy d. Addressing environmental concerns
Employees and Workers	No	• Review meets • Townhall meetings • Learning and development initiatives • In-house Portal of the Company • Discussions with senior leaders • Engagement initiatives/offsites	Ongoing	Open and transparent communication, addressing employees' questions and clarifications on various topics like Performance of the Company, Initiatives taken by the Company, Employee Well-being, Work-life balance, Improving work efficiency
Customers	No	• Corporate website • Toll-free number • Digital platforms • Social media • Customer relationship managers • Customer satisfaction surveys • Advertising • Knowledge seminars and events	Ongoing	Taking customer feedback on Product Quality & Safety, understanding customer needs and preferences, providing information on Product features, specifications and quality
Suppliers/ Business Partners & Vendors	No	• Meetings with the management • Product/process trainings for new and old partners • Industry Speak and Product • Team meets for product updates • Channel partner meets • Conferences and Forums • Written communications	Ongoing	Supply Chain Management, Material Sourcing, Quality of products provided by suppliers, Supplier's pricing structure, Supplier assessments
Investors & Shareholders	No	• Annual General Meetings • Investor and Analyst meets • Conference / Earnings calls • Annual Report • Investor Presentations • Press Release • Business Updates • Website	Ongoing	Dissemination of information having a bearing on the performance/operations of the Company including price sensitive information, updating Shareholders on various statutory requirements with respect to their shareholding in the Company, addressing shareholders' queries at the General Meetings, earnings call with institutional investors/ analysts in respect of quarterly/ half-yearly/annual financial results
Communities	Yes	• CSR initiatives • Empowerment programs	Ongoing	Identifying Identify marginalized groups and Community needs, designing / participating in Programs for community

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 maintains a structured stakeholder engagement framework to identify, understand and address the economic, environmental and social concerns of its key stakeholders, including investors, customers, suppliers, employees, communities and regulatory authorities.

   Stakeholder feedback is gathered through various channels such as customer interactions, employee engagement mechanisms, supplier discussions, investor communications, community consultations and grievance redressal processes. Inputs received from these engagements are reviewed by the respective functional heads and senior management teams responsible for stakeholder relationships.

   The findings, concerns and emerging trends arising from stakeholder consultations are periodically presented to the Board through management reviews and business updates. During these reviews, the Business Heads provide insights on customer expectations and market developments, the Chief Financial Officer and Company Secretary update the Board on investor relations matters, and the Human Resources function presents employee-related feedback and workforce concerns. Environmental, health and safety matters are also communicated through the relevant operational and sustainability functions.

   In addition, the Company engages with communities surrounding its manufacturing facilities to understand local needs and priorities. Community assessments and stakeholder consultations are conducted to support the planning and implementation of CSR and community development initiatives. Progress, outcomes and stakeholder feedback relating to these programmes are reported to the Board annually, enabling the Board to provide guidance and oversight on the Company's sustainability and social impact efforts.

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, the Company conducts surveys and assessments involving its key stakeholders, including employees, suppliers, investors, and the broader society, to identify material concerns. Regular engagement with these stakeholders enables the Company to promptly recognise their expectations and address them in a responsible manner.

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

   The Company's CSR activities focus on the disadvantaged, vulnerable and marginalized segments of the society. All CSR programs are aligned to the CSR Policy of the Company. Critical focus areas of Company's CSR mandate include education, environmental sustainability, women empowerment, addressing poverty and health. More details of CSR are provided in Annexure C to the Board's 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 policy(ies) of the entity, in the following format:

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
			Employees			
Permanent	484	484	100.00%	467	467	100.00%
Other than permanent	-	-	-	-	-	-
Total Employees	**484**	**484**	**100.00%**	**467**	**467**	**100.00%**
			Workers			
Permanent	166	166	100.00%	168	168	100.00%
Other than permanent	-	-	-	-	-	-
Total Workers	**166**	**166**	**100.00 %**	**168**	**168**	**100.00%**

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	322	-	-	322	100.00%	314	-	-	314	100.00%
Female	162	-	-	162	100.00%	153	-	-	153	100.00%
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
					Workers					
Permanent										
Male	166	-	-	166	100.00%	168	-	-	168	100.00%
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Particulars	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration / salary / wages of respective category
Board of Directors (BoD)	5	0.18	3	0.12
Key Managerial Personnel	2*	3.71	1	0.80
Employees other than BoD and KMP	320	0.13	161	0.11
Workers	166	0.09	-	-

*Includes Whole-time Director & Group CEO who is also covered in the number of directors on the Board.

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 women as % of total wages*	27.20%	26.98%

*Only permanent employees considered

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 adopted a Human Rights Policy for addressing Human Rights issue and a Grievance Redressal Policy to develop and maintain an effective, timely, fair and equitable grievance handling system which is easily available and offered to all stakeholders. Based on the nature of the complaints, the Point of Contacts (PoCs) shall be assigned to receive and acknowledge the complaints accordingly.

Channels through which the complaints can be registered:
Hotline Number: + 91 22 6606 7777
Email: contactus@keva.co.in

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

The Company is committed to upholding and respecting human rights across its operations and value chain without discrimination, embedding strong processes to prevent any infringement. The Human Rights Policy applies to all the employees, suppliers, contractors, and communities ensuring fair treatment, non-discrimination, safe working environments, and robust grievance mechanisms. The policy incorporates clauses addressing forced labour, child labour, community engagement, and human rights awareness, with periodic assessments conducted to monitor compliance. Implementation and adherence to the policy are overseen by the Head of HR and senior management with regular training, communication, and alignment with national and international human rights standards. Additionally, the Company also has a Grievance Redressal Policy to develop and maintain an effective, timely, fair and equitable grievance handling system which is easily available and offered to all stakeholders.

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

Category	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	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child labour	-	-	-	-	-	-
Forced labour / Involuntary labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

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

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

The Company is firmly committed to preventing discrimination, retaliation, or harassment against any employee who raises concerns under the Whistle Blower Policy or participates in related investigations. Policies such as the Whistle Blower Policy, Code of Conduct, Equal Opportunity Policy, Policy on Prevention of Sexual Harassment at Workplace, Grievance Redressal Policy are designed to protect the complainant's identity and ensure confidentiality at every stage of the investigation. The Company

upholds its dedication to inclusivity by fostering equal opportunities and strictly opposing all forms of workplace harassment or discrimination. A robust framework guarantees impartial investigations and safeguards the privacy of all parties involved. These efforts are further strengthened by regular awareness programmes focused on harassment prevention. Employees are encouraged to report unethical practices or non-compliance without fear as the Whistle Blower Policy ensures confidentiality and protection against retaliation, while the Code of Conduct promotes a culture of integrity and accountability.

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

Yes. The Company has integrated the fulfillment of human rights requirements into its Supplier Code of Conduct.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor	100%. We conduct internal monitoring to ensure compliance with relevant laws and policies regarding these issues. No significant findings have been reported by local regulatory bodies or external parties throughout the year. The Company takes proactive measures to prevent discrimination, child labour and sexual harassment.
Forced / involuntary labor	
Sexual harassment	
Discrimination at workplace	
Wages	

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. No concerns arose and no significant risks were observed during the year.

Leadership Indicators

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

Not applicable. The Company has not received any grievances or complaints regarding human rights violations during the reporting period.

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

During the year, the Company has not conducted Human Rights Due Diligence. However, the Company covers protection of Human Rights through various assessments conducted.

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

Yes, all premises and offices are accessible to differently abled visitors.

4. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	Upholding Human Rights is critical to the Company's business. Internal vigilance is maintained to ensure the prevention of discrimination and conduct of operations in a fair and transparent manner. The Company considers factors related to the workplace and amenities offered by the Vendor to its employees during the vendor assessments, which aid in determining the well-being of those employees.
Discrimination at Workplace	
Child Labour	
Forced Labour / Involuntary Labour	
Wages	
Others	

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

Essential Indicators

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

Parameter	Unit	FY 2025-26	FY 2024-25
From Renewable Sources			
Total electricity consumption (A)	GJ	342	342
Total fuel consumption (B)	GJ	7,59,17,819	9,17,08,880
Energy consumption through other sources (C)	GJ	-	-
Total energy consumption from renewable sources (A+B+C)	GJ	**7,59,18,161**	**9,17,09,222**
From Non-Renewable Sources			
Total electricity consumption (D)	GJ	33,595	36,236
Total fuel consumption (E)	GJ	30,19,588	18,54,587
Energy consumption through other sources (F)	GJ	-	-
Total energy - consumed from non- renewable sources (D+E+F)	GJ	**30,53,183**	**18,90,823**
Total energy consumed (A+B+C+D+E+F)	GJ	**7,89,71,344**	**936,00,072**
Energy intensity per rupee of turnover			
(Total energy consumption/ turnover in rupees)	GJ/INR	**0.00616898**	**0.00822878**
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)			
(Total energy consumed / Revenue from operations adjusted for PPP)	(GJ/INR) *PPP	**0.125477040**	**0.17000659**
Energy intensity in terms of physical output	GJ/MT	**-**	**-**
Energy Intensity (optional)- the relevant metric may be selected	–	**-**	**-**

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

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

No. The Company does not fall under the category of industries mandated under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	23,436	45,104
(ii) Groundwater	6,444	4,736
(iii) Third party water	1,14,976	1,26,173
(iv) Seawater / desalinated water	-	-
(v) Others (Harvested Rainwater)	-	-
Total volume of water withdrawal (In Kiloliters) (i + ii + iii + iv + v)	1,44,856	1,76,013
Total volume of water consumption (In Kiloliters)	1,44,856	1,76,013
Water intensity per rupee of turnover (Water consumed / turnover in INR) (KL/INR)	0.00001132	0.00001547
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)		
(Total water consumption / Revenue from operations adjusted for PPP) (KL/INR)*PPP	0.00023016	0.00031969
Water intensity in terms of physical output (KL/MT)	-	-
Water intensity (optional)- the relevant metric maybe selected	-	-

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 – please specify level of treatment	2,077	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	1,384	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	50,568	48,737
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	9,360	14,037
Total water discharged (in Kiloliters)	**63,389**	**62,774**

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

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

The Company's Vashivali manufacturing facility operates as a Zero Liquid Discharge (ZLD) unit, ensuring that no treated wastewater is discharged outside the facility. To support the implementation of the ZLD system, the Company has enhanced its effluent treatment infrastructure through the installation of a Multi-Effect Evaporator (MEE) and a Reverse Osmosis (RO) Plant. These systems enable the treatment, recovery and reuse of wastewater generated during operations, thereby reducing freshwater consumption and minimising environmental impact. In addition, the Company promotes resource efficiency through its Waste-to-Wealth initiative at the plant level, focusing on the recovery, reuse and value creation from waste streams wherever feasible.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	ppm	26.07	39.31
SOx	ppm	19.42	24.30
Particulate matter (PM)	Mg/Nm^3	53.52	82.82
Persistent organic pollutants (POP)	–	Currently not measured	
Volatile organic compounds (VOC)	Mg/Nm^3	0.05	Not measured
Hazardous air pollutants (HAP)	–	Currently not measured	
Others	–	-	-

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

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO_{2e}	1,20,269	1,39,895
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, FCs, SF6, NF3, if available)	tCO_{2e}	6,808	7,322
Total Scope 1 and Scope 2 emissions per rupee of Turnover (In INR) (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)	tCO_{2e}/INR	0.00000993	0.00001294
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)	$(tCO_{2e}/INR)^{*}PPP$	0.00020191	0.00026739
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO_{2e}/MT	-	-
Total Scope 1 and Scope 2 emission intensity (optional)- the relevant matric may be selected by the entity	-	-	-

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

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

Yes. Solar inverter and Electric baby boiler (Non IBR) have been installed which help in reducing Green House Gas emission.

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)	626.50	340.34
E-waste (B)	-	0.12
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	100.20	13,632.00
Battery waste (E)	3.10	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G) (Used Oil, Used Graese, Cotton Waste, ETP Sludge from ETP, Paint Sludge)	36.62	3.6
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	919.79	1,804.13
Total (A+B + C + D + E + F + G + H)	**1,686.21**	**15,780.19**

Parameter	FY 2025-26	FY 2024-25
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/INR in Lakhs)	**0.00000013**	**0.00000139**
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/INR in Lakhs)*PPP	**0.00000268**	**0.00002866**
Waste intensity in terms of physical output (MT/MT)	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

Parameter	FY 2025-26	FY 2024-25
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Hazardous Waste	-	-
(i) Recycled	313.22	275.67
(ii) Re-used	-	13.47
(iii) Other recovery operations	-	-
Total	**313.22**	**289.14**
Non- Hazardous Waste		
(i) Recycled	919.79	1804.13
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	**919.79**	**1804.13**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Hazardous Waste		
(i) Incineration	50.00	11.78
(ii) Landfilling	303.00	43.14
(iii) Other disposal operations	-	-
Total	**353.00**	**54.92**
Non- Hazardous Waste		
(i) Incineration	-	-
(ii) Landfilling	100.20	13632.00
(iii) Other disposal operations	-	-
Total	**100.20**	**13632.00**

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

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

The Company has established comprehensive waste management practices across its manufacturing facilities to ensure the responsible handling, treatment and disposal of both hazardous and non-hazardous waste. Waste generated during operations is segregated at source and managed in accordance with applicable regulatory requirements and consent conditions. Hazardous waste is treated and disposed of through authorised channels using appropriate physical, chemical and biological treatment methods. The Company also operates a fully equipped Effluent Treatment Plant (ETP) supported by advanced tertiary treatment systems, including Reverse Osmosis (RO) and Multi-Effect Evaporator (MEE) units, to effectively manage wastewater and minimise environmental impact.

As part of its Integrated Management System (IMS), the Company sets annual objectives and targets focused on reducing waste generation and promoting the principles of Reduce, Reuse and Recycle across all waste streams. Performance against these targets is regularly monitored, tracked and reviewed by management. In addition, dedicated cross-functional teams undertake continuous improvement initiatives, including Waste-to-Wealth projects, to enhance resource recovery and maximise value from waste materials wherever feasible.

The Company manufactures fragrances through the blending of various ingredients and is committed to minimising the generation of hazardous waste through process optimisation, efficient material utilisation and responsible chemical management practices.

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.
None of the operating sites are located within the core/buffer zone (within a 10 km radius) of any Ecologically Sensitive Area such as Protected Areas, National Parks, Wildlife Sanctuaries, Bio-Sphere Reserves, Wildlife Corridors, 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
None of the projects undertaken during the year required Environmental Impact Assessments (EIA)					

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 there under (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
Yes, the Company is in compliance with all 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 framed thereunder.				

Leadership Indicators

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

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

(i) Name of the area: Nil

(ii) Nature of operations: Nil

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

The Company does not withdraw, consume or discharge water in areas of water stress.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	The Company has calculated Scope 1 and 2 emissions but not 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) If yes, name of the external agency. No

3. With respect to the ecologically sensitive areas reported at 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.

The Company has no operations/offices in/around 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 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 Conservation in Blending Operations	The Company introduced a practice of wiping and recovering residual fragrance material from blending vessels prior to water-based cleaning. This helps minimise product residues and reduces the need for extensive washing.	Reduction in water consumption for vessel cleaning and improved material recovery.
2.	Effluent Treatment and Water Reuse Initiative	The Company implemented a Disc Media Filter (DMF) as part of its tertiary effluent treatment process to enhance the quality of treated wastewater before its reuse for gardening and landscaping	Improved water reuse, reduced freshwater consumption and lower effluent discharge load to the MCGM sewerage network.
3.	Energy Efficiency and Renewable Energy Initiative	Solar inverter systems were installed to increase the utilisation of renewable energy and reduce dependence on conventional grid electricity.	Reduction in greenhouse gas emissions, lower energy consumption from conventional sources and increased utilisation of renewable energy.
4.	Recycling of Non-Hazardous Waste	Broken and unusable wooden pallets generated during operations are repurposed as boiler fuel, promoting resource recovery and reducing waste sent for disposal.	Reduction in waste generation and energy costs through the beneficial utilisation of non-hazardous waste.
5.	Green Initiative to Reduce Organic Load on ETP	Process improvements were implemented to reduce the consumption of cleaning chemicals by approximately 5–6%, thereby lowering the organic load entering the Effluent Treatment Plant (ETP).	Reduced use of cleaning chemicals, improved ETP efficiency and lower environmental impact from wastewater treatment operations.

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

Yes. The Company has established a Business Continuity Plan (BCP) and Disaster Management framework to ensure the resilience of its operations and the safety of employees, assets and the environment. The framework covers potential disruptions arising from fire, chemical incidents, natural disasters, utility failures, supply chain interruptions and other operational emergencies.

The Company has defined emergency response procedures, communication protocols, resource allocation mechanisms and recovery plans to minimise business disruptions and ensure continuity of critical operations. Regular mock drills, emergency preparedness exercises and safety training programmes are conducted to enhance employee awareness and response capabilities. The effectiveness of these measures is periodically reviewed and updated to align with evolving business needs, operational risks and applicable regulatory requirements, thereby supporting uninterrupted operations and stakeholder confidence.

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

Nil. There is no significant impact to the environment arising from the value chain of the Company.

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

Most of the value chain partners are assessed for environmental impacts.

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

a. By the listed entity : Not Applicable to the Industry

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners : Not Applicable to the Industry

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: 13

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.	IFRA (International Fragrance Association)	International
2.	European Federation of Essential Oils	International
3.	International Federation of Essential Oils and Aroma Trades	International
4.	FAFAI (Fragrance and Flavours Association of India)	National
5.	Quality Circle Forum Of India	National
6.	National Safety Council (NSC)	National
7.	Indian Chemical Council	National
8.	CHEMEXIL	National
9.	Patalganga & Rasayani Industries Association	State
10.	Bombay Chamber of Commerce & Industry	State

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:

S. No.	Name of authority	Brief of the case	Corrective action taken
1.	Not Applicable. No adverse order was received by the Company from regulatory authorities during the year under review.		

Leadership Indicators

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

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

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:

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
Nil			Not Applicable		

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

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

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

The Company has formalized a Grievance Redressal Policy that forms a transparent and fair redressal system that is easily accessible to all Stakeholders. The Policy clearly lays out the process to be followed by a Stakeholder to raise a grievance for redressal. More details can be accessed at https://keva.co.in/investor-updates/#92-178-policies-p2

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

Parameter	FY 2025-26	FY 2024-25
Directly sourced from MSMEs / Small Producers	7.90%	13.10%
Directly from within India	60.60%	59.00%

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	41.22%	34.36%
Semi-urban	-	-
Urban*	1.03%	0.76%
Metropolitan*	57.75%	64.88%

*Only permanent employees considered

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
None of the projects undertaken by the Company in FY 2025-26 required Social Impact Assessment	Not Applicable

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

S. No.	State	Aspirational District	Amount spent (in INR)
1.	NA	NA	-

The Company has implemented various CSR initiatives. However, it has not undertaken any CSR projects or activities in the designated aspirational districts that have been identified by government bodies.

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

Yes, the Company has a procurement preference and works with local farmers to obtain some of the raw materials that are used for manufacturing of fragrances. The Company actively takes steps towards training these farmers and providing them with support on growing crops for use in fragrances and essential oils.

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

The Company thinks beyond business and undertakes various initiatives to improve the lives of the lower socio-economic sections of the society. As a step towards it, the Company procures some of the raw materials from local farmers most of which are from marginalised /vulnerable groups.

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

The Company procures some of the raw materials that are used for manufacturing of fragrances from local farmers in the district in which the Company has manufacturing facility and neighbouring districts most of which are from marginalised / vulnerable groups.

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

S. No.	Intellectual Property based on traditional knowledge	Owned / Acquired (Yes / No)	Benefit shared (Yes / No)	Basis of calculating benefit share
The Company owns certain Intellectual Property / innovations inspired by traditional knowledge, benefits of the same are shared within the Group. Additionally, the inventions have been utilized in making products in health and wellness, cosmetics, fragrances which generally contribute to the well-being of the society. The benefits can be partly measured from the revenues and also from the intellectual property held.				

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:

S. No.	Name of authority	Brief of the Case	Corrective action taken
Not applicable			

6. Details of beneficiaries of CSR Projects:

S. No.	Name of authority	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Computers provided to Sarambal English School, Sindhudurg to strengthen essential infrastructure	104	100.00%
2	Temephos 50% EC supply to the Brihanmumbai Municipal Corporation (BMC) as part of critical public health initiative aimed at controlling the mosquito population and preventing vector-borne diseases such as dengue, malaria, and chikungunya	^	^
3	Contribution to IIT Bombay for construction of hostel complex for students	^	^
4	Engagement of Apprentices*	77	0

^ The project generated community-wide benefits; therefore, the exact number of beneficiaries could not be reliably ascertained.

* 83% of the apprentices engaged are from rural areas and 17% are from urban areas.

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

Essential Indicators

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

Yes, the Company has a mechanism in place to receive and respond to consumer complaints and feedback. The Company has formalized a Grievance Redressal Policy that forms a transparent and fair redressal system that is easily accessible. The Policy clearly lays out the process to be followed by any Stakeholder to raise a grievance for redressal. More details can be accessed at https://keva.co.in/investor-updates/#92-178-policies.

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

	% of beneficiaries from vulnerable and marginalized groups
Environmental and social parameters relevant to the product	100%
Safe and responsible usage Recycling	
Recycling and/or safe disposal	Most of the products are directly sold to other businesses. Information about safe and responsible usage is mentioned on the products. Material Safety Sheet mentions details with regard to recycling and safe disposal.

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

Particulars	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of the year	Remarks	Received during the year	Pending resolution at end of the year	Remarks
Data Privacy	-	-	Not Applicable	-	-	Not Applicable
Advertising	-	-	Not Applicable	-	-	Not Applicable
Cyber security	-	-	Not Applicable	-	-	Not Applicable
Delivery of essential services	-	-	Not Applicable	-	-	Not Applicable
Restrictive Trade Practices	-	-	Not Applicable	-	-	Not Applicable
Unfair Trade Practices	-	-	Not Applicable	-	-	Not Applicable
Other (CRM, CCS, Sales, Brigade+)	201	-	The complaints received were addressed satisfactorily during the year.	175	-	The complaints received were addressed satisfactorily during the year.

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

	Number	Reasons for recall
Voluntary recalls	-	Not Applicable
Forced recalls	-	Not Applicable

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

Yes, the Company has a policy on cyber security. The same can be accessed on the following weblink: https://keva.co.in/investorupdates/#92-178-policies.

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

   There were no issues with respect to advertising, cyber security and data privacy of customers which required corrective action nor there were any product recalls during the year under review. The Company conducts survey for consumer satisfaction from time to time. The Company provides information as per the laws of the specific country. No penalty / action was taken by regulatory authorities in relation to the safety of products / services.

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

   a. Number of instances of data breaches: Nil

   b. Percentage of data breaches involving personally identifiable information of customers: Not Applicable

   c. Impact, if any, of the data breaches: Not Applicable

Leadership Indicators

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

   The Company has a website which provides all necessary information on the products and services. Further details can be found at
   https://keva.co.in/our-offerings/fragrances/
   https://keva.co.in/our-offerings/flavours/
   https://keva.co.in/our-offerings/ aroma-ingredients/
   https://keva.co.in/our-offerings/knew/
   https://keva.co.in/our-offerings/technical-services/

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

   The Company ensures consumer awareness by supplying Safety Data Sheets and Technical Data Sheets to all its customers. Additionally, application details are provided upon request to promote the safe and responsible use of products and services.

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

   Not Applicable. The Company does not deal with any essential services.

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

   Yes. The Company provides information as per the laws of the specific country and also conducts survey with regard to consumer satisfaction.