



Date: 28<sup>th</sup> April, 2026

The General Manager  
The Corporate Relationship Department  
BSE Limited  
1<sup>st</sup> floor, New Trading Ring,  
Rotunda Building  
P J Towers  
Dalal Street, Fort  
Mumbai 400 001  
**BSE Scrip Code: 500249**

The Manager  
Listing Department  
National Stock Exchange of India  
Limited  
“Exchange Plaza”, C-1, Block G  
Bandra-Kurla Complex  
Bandra (E)  
Mumbai 400 051  
**NSE Symbol: KSB**

**Subject: Business Responsibility and Sustainability Report for the Financial Year 2025 of the Company.**

**Ref:** Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sirs/Madam,

In terms of Regulation 34(2)(f) of the above referred Regulations, we herewith submit the soft copy of the Business Responsibility and Sustainability Report (“BRSR”) for the Financial Year ended 31<sup>st</sup> December, 2025 which also forms part of Annual Report for the Financial Year ended 31<sup>st</sup> December, 2025.

The aforesaid Report has also been uploaded on the website of the Company at [www.ksbindia.co.in](http://www.ksbindia.co.in)

Kindly take the same on your record.

**Yours faithfully,**  
For **KSB Limited**

**Shraddha Kavathekar**  
**Company Secretary**

Encl.: Business Responsibility and Sustainability Report

# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

## ANNEXURE V TO THE BOARD'S REPORT

### Awards & Recognitions:

The MCCIA Award for Sustainability 2025, instituted by KPIT Technologies Ltd., recognizes companies that have demonstrated leadership in Sustainability through impactful, employee driven initiatives. The award honours organizations where active employee engagement has led to meaningful outcomes such as waste elimination, adoption of sustainable practices and development of environmentally responsible products and technologies. It also acknowledges companies that integrate Sustainability into their core business strategies, contributing to long term economic and environmental values.



### Interplant Sustainability Challenger Award:

The Company promotes sustainability excellence across its manufacturing plants through internal initiatives such as the Interplant Sustainability Challenger Award, which recognizes plants demonstrating outstanding performance in areas such as energy efficiency, emissions reduction, water conservation and training man-days. This initiative fosters innovation, cross-learning, and continuous improvement in ESG performance across operations.

Criteria:

1. Promptly ESG data updating on Monthly Basis
2. Absolute reduction in Environmental parameters in Year 2025 compare with Year 2024
3. GHG emissions intensity in terms of physical output
4. Air leakage in the Year 2025 is compared against the baseline value of 5%.
5. Training man-days per employee in Year 2025



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### Environment Day Celebration 2025

KSB Limited celebrated World Environment Day 2025 with great commitment, reaffirming its focus on sustainability and responsible manufacturing.

Embracing the theme “#BeatPlasticPollution”, KSB drove impactful awareness and engagement initiatives to inspire employees to reduce plastic use, adopt circular practices, and contribute collectively towards a cleaner, greener future.

A vibrant rangoli and Posters was created on Environment Day to promote environmental awareness and sustainable practices. Reflecting the theme “#BeatPlasticPollution”, the artwork inspired employees to reduce plastic use, conserve resources, and adopt eco-friendly habits.



An Environment Protection Pledge Ceremony was conducted, where employees reaffirmed their commitment to sustainable practices, resource conservation, waste reduction, and collective environmental responsibility.



### Beauty of Biodiversity – Tree Plantation & Photography Competition:

A tree plantation drive was conducted within and around the plant premises to enhance green cover and support biodiversity. Alongside, a photography competition on the theme “Beauty of Biodiversity” inspired employees to capture and appreciate nature, fostering greater ecological awareness where we got magnificent images of biodiversity within KSB premises



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)



### Dark Hour Initiative:

Employees participated in the “Dark Hour” initiative by switching off lights and non-essential equipment for a designated period, promoting energy conservation and reducing carbon footprint.



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### Zero Food Waste Initiative:

A “Zero Food Waste” campaign was conducted to promote responsible consumption and minimize food wastage. Employees were encouraged to take only what they need and adopt mindful consumption practices.

### Strengthening our commitment to Workplace Safety:

KSB Limited is steadfast in its commitment to workplace safety, driven by a robust Occupational Health & Safety Management System aligned with ISO 45001:2018. All EHS systems and processes are fully integrated with applicable statutory requirements to ensure a safe, healthy, and secure working environment.

With dedicated safety officers at each plant, KSB actively promotes a strong “Zero Harm” culture across all operations. A structured and proactive approach is adopted to continuously identify, assess, and mitigate workplace risks and hazards.

Safety is reinforced through regular training sessions, toolbox talks, hands-on workshops, and emergency preparedness drills. Engaging initiatives such as firefighting demonstrations, mock drills, health and wellness programs, and interactive activities like safety games and street plays further enhance awareness and employee participation.

Through these sustained efforts, KSB Limited continues to strengthen a proactive, resilient, and safety-first culture, ensuring the well-being of its employees, contractors, and stakeholders.



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

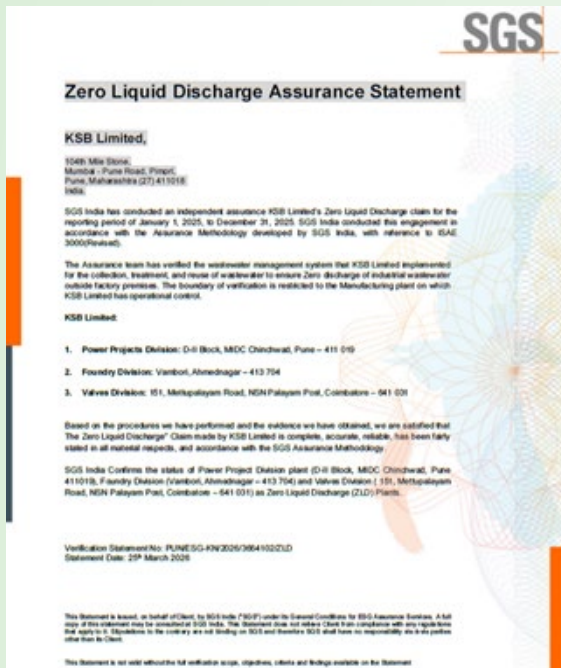
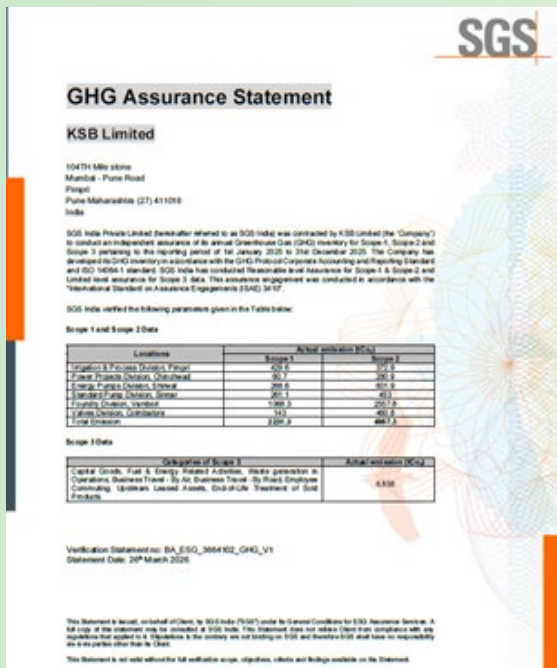
### KSB Obtained:

1. Reasonable level assurance for Scope 1 and Scope 2 emissions
2. Limited level assurance for Scope 3 emissions

### “Zero Liquid Discharge” Certification Achieved:

1. Chinchwad Plant
2. Foundry Plant
3. Coimbatore Plant

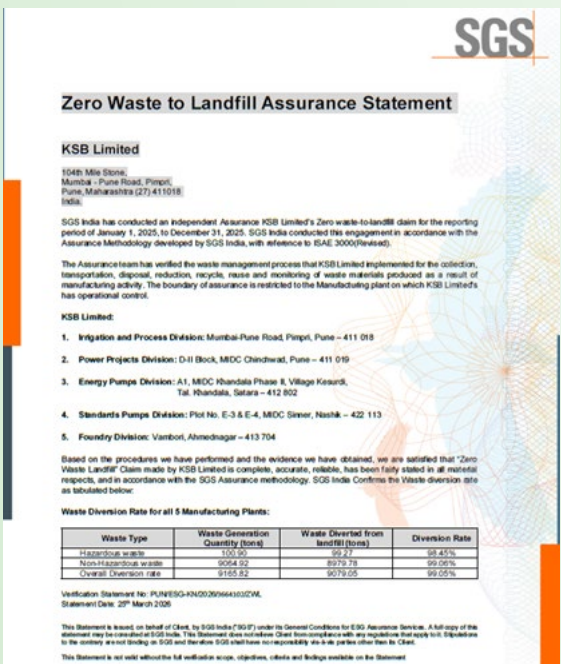
\*Foundry plant has been newly included in 2025 under the ZLD certification.



### “Zero Waste to Landfill” Certification Achieved:

- Pimpri Plant
- Chinchwad Plant
- Shirwal Plant
- Sinner Plant
- Foundry Plant

\*Two plant Pimpri and Foundry Plants are newly included in 2025 under the ZWL Certification.



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### ESG GOALS

#### Environmental

<b>30%</b>	Absolute reduction in GHG Emissions by 2025 over base line of 2022		<b>80%</b>	Preferred suppliers' (critical Tier 1) assessment for their sustainability performance by 2025	
<b>40%</b>	Green Energy generation by 2025		<b>80%</b>	ESG awareness training completion for Employees, workmen & Suppliers by 2025.	
<b>6%</b>	Reduction in fresh water consumption in facilities by 2025 from 2022 level			Zero waste to landfill 3 <sup>rd</sup> party assurance by 2025	
<b>IGBC</b>	Sinnar Plant Platinum certification by 2025			Eco friendly packaging particularly cardboard sheet boxes by 2025	

#### Social

<b>By 2025</b>	3 Training Man Days per employee		<b>By 2025</b>	8.5% of Female Employees	
<b>By 2025</b>	Differently abled employee/s at one of the plants		<b>By 2025</b>	Complete Comprehensive training on Human Rights for all the employees and workmen	
<b>By 2025</b>	Complete Human Rights Due Diligence audit through external party.				

#### Governance

<b>From 2025</b>	100% coverage for detailed Risk Management trainings for new Managers & above employees, and other employees identified by HODs, annually. And Refresher training, once in 2 years for existing Managers and above employees and other identified employees.		<b>2024 to 2025</b>	Year wise full implementation of the measures for issues identified during Comprehensive Cyber security assessment conducted in FY 2023, as approved by the Board	
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## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### SECTION A: GENERAL DISCLOSURES

#### I. Details of the listed entity:

1. Corporate Identity Number (CIN) of the Listed Entity	L29120MH1960PLC011635
2. Name of the Listed Entity	KSB Limited
3. Year of incorporation	1960
4. Registered office address	Office No. 601, Runwal R-Square, L.B.S. Marg, Mulund (West), Mumbai, Mumbai City- 400080, Maharashtra, India.
5. Corporate address	KSB Limited, Old Mumbai-Pune Road, Pimpri Pune – 411018, Maharashtra, India
6. E-mail	<a href="mailto:compsec.india@ksb.com">compsec.india@ksb.com</a>
7. Telephone	020-27101024
8. Website	<a href="http://www.ksbindia.co.in">www.ksbindia.co.in</a>
9. Financial year for which reporting is being done	1 <sup>st</sup> January, 2025 to 31 <sup>st</sup> December, 2025
10. Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited (NSE)
11. Paid-up Capital	INR 34,80,78,440
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Shraddha Kavathekar Company Secretary Email: <a href="mailto:compsec.india@ksb.com">compsec.india@ksb.com</a> Telephone: 020-27101024
13. Reporting boundary (Standalone or Consolidated basis)	Standalone Basis
14. Whether the company has undertaken reasonable assurance of the BRSR CORE	Yes
15. Name of assurance provider	SGS India Private Limited
16. Type of assurance obtained	<ul style="list-style-type: none"> <li>- Achieved reasonable level BRSR Core assurance,</li> <li>- Obtained reasonable assurance for Scope 1 and Scope 2 emissions, and limited assurance for Scope 3 emissions</li> <li>- Zero Waste to Landfill and Zero Liquid Discharge certifications at selected manufacturing plants.</li> </ul>

**Note for the report:** Few numbers for previous year/s are revised as may be required, pursuant to adoption of more accurate calculation methods during the Year 2025.

#### II. Products and services:

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing of pumps, valves, systems and related services	Electrical equipment, general purpose and special purpose machinery and equipment.	100%

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

Sr. No.	Product/Service	NIC Code	% of total turnover contributed
1	<b>Pumps and Valves</b> Manufacturer of fluid power equipment, Manufacturer of other pumps and valves	2812 and 2813	100%

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### III. Operations:

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

Location	Number of plants	Number of offices	Total
National	<b>6 Plants</b>	<b>14 Branch Offices and 4 Zonal Offices</b>	<b>24</b>
	<b>Maharashtra:</b>	<b>North – Noida</b>	
	● Pimpri, District – Pune	Chandigarh, Jaipur, Lucknow & Noida	
	● Chinchwad, District – Pune	<b>East – Kolkata</b>	
	● Vambori, District – Ahilyanagar	Bhubaneshwar, Jamshedpur, Raipur, Kolkata, Indore, Guwahati & Patna	
	● Sinnar, District – Nashik	<b>West – Mumbai</b>	
	● Kesurdi, Shirwal District – Satara	Mumbai, Baroda & Pune	
	<b>Tamil Nadu:</b>	<b>South – Chennai</b>	
	● NSN Palayam, District – Coimbatore	Bengaluru, Secunderabad, Chennai & Kochi	
International	<b>NIL</b>	<b>1 Liaison office in Bangladesh</b>	<b>1</b>

#### 20. Markets served by the entity:

##### a. Number of locations

Locations	Number
National (No. of States)	Pan India
International (No. of Countries)	KSB exports to many countries worldwide

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

KSB India's export contribution is 17% of the total turnover of the entity

##### c. A brief on types of customers

Our customers include different public sector enterprises, various EPC/LSTK/other contractors, dealers, retailers, direct customers, corporates, semi government bodies, online buyers, inter-company exports etc.

### IV. Employees

#### 21. Details as at the end of Year 2025:

##### a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			Number (B)	% (B/A)	Number (B)	% (B/A)
<b>EMPLOYEES</b>						
1	Permanent (D)	1,476	1,362	92.28%	114	7.72%
2	Other than Permanent (E)	235	175	74.47%	60	25.53%
3	Total employees (D + E)	<b>1,711</b>	<b>1,537</b>	<b>89.83%</b>	<b>174</b>	<b>10.17%</b>
<b>WORKERS</b>						
4	Permanent (F)	718	717	99.86%	1	0.14%
5	Other than Permanent (G)	2058	1943	94.41%	115	5.59%
6	Total workers (F + G)	<b>2776</b>	<b>2660</b>	<b>95.82%</b>	<b>116</b>	<b>4.18%</b>

**Note:** In 2025, the category of 'other than permanent workers' includes contractor workers through third-party.

##### b. Differently abled Employees and workers:

The company currently has no differently abled employees but remains committed to workforce diversification and is actively working towards making its infrastructure accessible to all.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### 22. Participation/Inclusion/Representation of women for year 2025

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.50%
Key Management Personnel	3	1	33.33%

### 23. Turnover rate for permanent employees and workers: (Trends for the past 3 years)

Particulars	Year 2025			Year 2024			Year 2023		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	10.82%	18.68%	<b>29.50%</b>	10.44%	14.75%	<b>25.20%</b>	4.97%	20.16%	<b>25.13%</b>
Permanent Workers	9.93%	66.67%	<b>76.60%</b>	5.11%	0.00%	<b>5.11%</b>	16.08%	40.00%	<b>56.08%</b>

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

### 24. (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	Pofran Sales and Agency Limited	Subsidiary Company	100%	No
2	KSB MIL Controls Limited	Associate Company	49%	No

## VI. CSR Details

25. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
(ii) Turnover (in Rs.)	26,957.28 million
(iii) Net worth (in Rs.)	16,128.16 million

## VII. Transparency and Disclosures Compliances

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

Stakeholder group	Grievance Redressal Mechanism in Place (Yes/ No) (If yes, then provide web-link for grievance redress policy)	Year 2025			Year 2024		
		Number of complaints filed	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed	Number of complaints pending resolution at close of the year	Remarks
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	0	0	-	0	0	-
Employees and workers	Yes	0	0	-	0	0	-

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

Stakeholder group	Grievance Redressal Mechanism in Place (Yes/ No) (If yes, then provide web-link for grievance redress policy)	Year 2025			Year 2024		
		Number of complaints filed	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed	Number of complaints pending resolution at close of the year	Remarks
Customers	Yes	25,852*	0	All complaints are recorded in the SAP system for tracking.  Monthly meetings are held to review and resolve complaints and to decide further action plan to avoid recurrence.	20,466*	0	
Value Chain Partners	Yes	0	0	-	0	0	-
Communities Implementation on Partners	Yes	0	0	-	0	0	-

\*: The figure includes Customer Claims registered in SAP as well as Toll free registration.

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate Change	Risk	Our organization and its value chain are exposed to acute and chronic physical risks associated with climate change.  These include event-driven risks such as extreme weather events, as well as long-term shifts in climate patterns that may impact operations, assets, and supply chains.  To strengthen preparedness and resilience against potential emergency situations, climate change has been identified as a material risk.	Using the specific GPS data (geographic coordinates) of our facilities, our insurance broker provided the parent organization with detailed climate risk assessment data. This enabled more precise identification of location-specific climate hazards across our manufacturing sites.  Based on these insights, emergency response plans have been updated, and relevant locations have conducted simulated drills to enhance preparedness for such scenarios.	Inadequate preparedness for unforeseen circumstances may result in significant adverse impacts on the organization and its value chain. These may include employee health and safety risks, damage to physical assets, disruption of supply chain operations, regulatory and compliance challenges, financial losses, and a decline in overall operational productivity. Such risks may also affect business continuity and long-term resilience.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Energy Management	Opportunity	Key opportunities include reducing greenhouse gas emissions and supporting global climate goals through the adoption of renewable energy solutions. Decentralized renewable energy systems, such as rooftop solar and Power Purchase agreement (PPA), improve energy access and reliability by enabling localized power generation without dependence on centralized grid infrastructure. This approach enhances energy resilience, reduces transmission losses, and supports sustainable development.	The Company is focused on enhancing energy efficiency by upgrading equipment and optimizing operational processes to reduce overall energy consumption and carbon emissions. As part of its decarbonization strategy, KSB has adopted renewable energy solutions, including solar and wind-based technologies. The Company has installed a rooftop solar capacity of 4.6 MWp. Additionally, in FY 2024, a Power Purchase Agreement (PPA) was implemented for renewable energy generation and procurement with a capacity of 6.65 MWp. Through these initiatives, KSB achieved a renewable energy share of 65% in its total electricity consumption of year 2025, contributing significantly to the reduction of greenhouse gas emissions and dependence on fossil fuels.	The adoption of energy-efficient practices results in multiple positive implications for the organization. Improved energy efficiency contributes to reduced operational costs and enhanced resource optimization. Lower dependence on non-renewable energy sources leads to a reduction in greenhouse gas (GHG) emissions and associated environmental pollution. Furthermore, the promotion and integration of renewable energy sources support the transition towards a low-carbon economy by reducing reliance on fossil fuels and enhancing long-term sustainability.
3	Water Management	Risk & Opportunity	Water scarcity is a significant and growing risk in India, exacerbated by erratic monsoon patterns, declining groundwater levels, and increasing industrial demand. Manufacturing companies are particularly vulnerable due to their high dependence on freshwater for production processes as well as domestic usage. Inadequate water management practices may result in regulatory non-compliance, operational disruptions, and reduced business continuity due to water shortages. Therefore, effective water stewardship is critical to ensure sustainable operations and compliance with environmental regulations.	We have established advanced wastewater filtration and treatment plants to facilitate the recycling and reuse of water within our operations, thereby reducing dependence on freshwater resources. In Year 2025, KSB recycled and reused 40.7 million liters of wastewater. The Company ensures strict compliance with applicable environmental regulations related to industrial effluents and continuously enhances wastewater management and disposal practices. Preventive infrastructure measures, including the replacement of aging pipelines, have been implemented to mitigate risks of leakage and contamination. Furthermore, rainwater harvesting systems and farm pond of capacity 10 Mio liters have been installed to collect and store rainwater for both industrial and domestic use, supporting sustainable water management and operational resilience.	Water shortages pose a significant risk to operational continuity, potentially leading to production disruptions and increased costs. Additionally, non-compliance with applicable water regulations and discharge standards may result in financial penalties, legal action, and reputational damage. Effective water management and regulatory compliance are therefore critical to ensure business continuity and risk mitigation.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Waste Management	Risk & Opportunity	Management of both hazardous and non-hazardous waste is a critical component of our sustainability framework. Ineffective waste handling, storage, or disposal can result in significant environmental impacts, including air, water, and soil pollution, as well as risks to human health and safety. It may also lead to regulatory non-compliance, resulting in legal liabilities and reputational risks. Therefore, robust waste management practices are essential to ensure environmental protection, operational safety, and compliance with applicable regulations.	The Company has implemented comprehensive waste management initiatives, including environmentally responsible disposal methods and efficient waste handling practices. As part of its sustainability strategy, the Company is working towards achieving zero waste to landfill by diverting waste through recycling, reuse, and recovery processes. Several locations have already achieved 'Zero Waste to Landfill' certification, demonstrating the Company's commitment to sustainable waste management and circular economy practices.	Effective waste management contributes to cost optimization by reducing waste generation and promoting the reuse and recycling of materials. It also supports the development of associated industries such as recycling, composting, resource recovery, and waste-to-energy.
5	Supply Chain Sustainability	Risk	The Company is committed to developing a sustainable and responsible supply chain by integrating ESG principles and creating awareness among its business partners on sustainability-related topics. Suppliers are expected to adhere to defined ESG standards and practices. Any non-compliance with these standards may result in adverse impacts on the Company, including operational disruptions, regulatory challenges, and reputational risks, while also affecting the supplier's business continuity and long-term viability.	The Company has prioritized high-spend suppliers for sustainability assessment and training to strengthen supply chain sustainability performance. As part of this initiative, structured sustainability assessments and capacity-building programs have been conducted. To date, sustainability assessments and training have been completed for 83% of the selected suppliers in Year 2025, demonstrating progress toward integrating ESG principles across the value chain.	Strong supply chain governance and adherence to regulatory requirements significantly reduce the risk of financial losses associated with supply chain disruptions.  Non-compliance with applicable laws and regulations by suppliers or partners can lead to interruptions in material flow, contractual breaches, and penalties.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Occupational Health & Safety	Risk & Opportunity	Failure to comply with established safe working practices under the Occupational Health and Safety Management System (OHSMS), aligned with ISO 45001:2018 and applicable legal requirements, may result in workplace incidents, employee health and safety risks, and regulatory non-compliance. Such non-conformities defined as the failure to meet prescribed standards, procedures, or legal obligations can adversely impact workforce well-being, operational continuity, and organizational reputation.	All manufacturing facilities of KSB are certified in accordance with ISO 45001:2018. Each facility has designated safety officers to promote a strong safety culture and enhance awareness across the organization. Emergency preparedness and contingency plans are established to address various risk scenarios. Continuous emphasis is placed on safety fundamentals, training, and awareness at all levels. Structured procedures are in place for incident reporting, investigation, and implementation of engineering controls and corrective actions.	Ineffective safety management practices can lead to workplace incidents, resulting in lost man-days and reduced operational productivity. Such incidents may also negatively impact employee morale and lead to reputational damage for the organization.
7	IT Security, data protection and system availability	Risk & Opportunity	As the company expands, there's an increased risk of data breaches and noncompliance with privacy regulations. With the growth of our services, there's a higher chance of operational failure, potentially disrupting continuity. System availability is crucial for productivity and impacts the services delivered to clients	The KSB group has established a Data Protection Management System (DPMS) to ensure ongoing compliance with data protection regulations. This system incorporates preventive measures to mitigate potential risks and supervisory measures for monitoring. It covers planning, organization, implementation, control, and monitoring to meet legal and operational data protection requirements, including GDPR compliance. Additionally, KSB has taken steps to guarantee system availability and has undertaken global and local cybersecurity initiatives. Several measures, including comprehensive cybersecurity assessments, have been completed to bolster overall security posture.	Any incident has a direct impact on the company's operational efficiency via its IT systems, leading to regulatory consequences and potential damage to reputation, which could translate into financial repercussions.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8	Governance and Ethics	Risk & Opportunity	<p>At KSB, Governance and Ethics are fundamental principles ingrained in our culture. We craft our governance framework to promote ethical conduct throughout the organization. It's clear that lasting success requires a strong governance structure and ethical culture.</p> <p>Regulatory expectations for governance are evolving, emphasizing accountability, transparency, and fairness. For KSB, compliance with current regulations is essential, but we also prioritize proactive readiness for future regulatory demands.</p>	<p>KSB has implemented policies, procedures, and structures to promote ethical conduct and ensure a strong governance framework. The KSB Group's Code of Conduct outlines expected behaviours for KSB and its employees during business activities. The whistle-blower policy, along with various reporting channels, is essential for identifying and resolving any issues that may arise. The Audit Committee conducts regular evaluations of these processes to confirm their efficiency and alignment with established norms.</p>	<p>Non compliance with corporate governance regulations can result in adverse outcomes for the company, such as financial penalties and harm to its reputation. Moreover, incidents that, while not necessarily violating regulations, raise doubts about the ethical conduct of business activities, carry the risk of diminishing the company's prestige and reputation</p>

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>									
1. a. Whether your entity's policy/policies cover each principle and its core elements 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	The Policies / Codes required to be Statutorily disclosed are available on website of the Company at <a href="http://www.ksbindia.co.in">www.ksbindia.co.in</a> and other policies are available in company's internal network								
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
4. Name of the national and international codes/certifications/labels/standards adopted by your entity and mapped to each principle.	<ul style="list-style-type: none"> <li>• ISO 9001:2015 – Quality Management System</li> <li>• ISO 14001:2015 – Environmental Management System</li> <li>• ISO 45001:2018 – Occupational, Health &amp; Safety Management System</li> <li>• ISO 14064:(2018/20219) – Quantify, Monitor, report &amp; Verify GHG Emissions &amp; Removals</li> <li>• ISO 14067: 2018 – Quantifying &amp; Reporting of Product Carbon Footprint</li> <li>• ISAE 3000 (Revised) &amp; ISAE 3410 – Assurance Engagement on ESG data</li> <li>• PED 2014/68/EU - safety standards for manufacturing, designing, and testing pressure equipment</li> <li>• ISO 19443: 2018 - a quality management standard that applies the principles of the international standard for quality, ISO 9001, to the nuclear sector</li> <li>• ISO/IEC 17025:2017 - Testing and Calibration laboratories</li> <li>• TSG Certification</li> <li>• ISO 9906 – NABL Accrediation</li> <li>• ISI 8034 – Borehole Submersible Pumps</li> <li>• ISI 9079 – Surface Monoblock Pump</li> <li>• ISI 14220 – Openwell Submersible Pump</li> </ul>								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>In alignment with KSB Germany Group targets, our management vision and commitment to sustainable business practices, we have established key performance indicator (KPI) targets and goals to drive meaningful progress towards our corporate sustainability objectives.</p> <p><b>Environmental goals include:</b></p> <ul style="list-style-type: none"> <li>• 30% Absolute reduction in GHG emission by 2025 over base line 2022</li> <li>• 40% green energy generation by 2025</li> <li>• 6% reduction in freshwater consumption in facilities by 2025 from 2022 level</li> <li>• IGBC platinum certification for Sinnar plant by 2025</li> <li>• 80% preferred suppliers (Critical Tier I) assessment for their sustainability performance by 2025</li> <li>• 80% ESG awareness training completion for employees, workmen&amp; suppliers by 2025</li> <li>• Zero waste to land fill 3<sup>rd</sup> party assurance for all locations by 2025,</li> <li>• Ecofriendly packaging, particularly cardboard sheet boxes by 2025.</li> </ul>								

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	<p><b>Social goals include:</b></p> <ul style="list-style-type: none"> <li>• 3 training man days per employee by 2025</li> <li>• 8.5% of female employees by 2025</li> <li>• Differently abled employees one of the plants by 2025</li> <li>• Complete comprehensive trainings on Human Rights for all the employees and workmen by 2025</li> <li>• Complete Human Right Due Diligence audit through external party by 2025</li> </ul> <p><b>Governance goals include:</b></p> <ul style="list-style-type: none"> <li>• 100% coverage for detailed Risk Management training for new Managers &amp; above employees, and other employees identified by HODs, annually.</li> <li>• Refresher training, once in 2 years, for existing Managers &amp; above employees, &amp; other identified employees and Year wise full implementation of the measures for issues identified during Comprehensive Cyber security assessment conducted in FY 2023, as approved by the Board.</li> </ul>								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<p>The organization invests in specific initiatives and programs that aim to improve waste management, lower greenhouse gas emissions, conserve energy, manage water effectively, and improve environmental procedures.</p> <p>Point 5 mentions the targets and goals that are set by KSB. These goals and objectives are in effective up to FY 2025. The following represents the accomplishment of the goals and targets in Year 2025 –</p> <p><b>Environmental Goals Achievement:</b></p> <ul style="list-style-type: none"> <li>• KSB achieved 59% reduction in GHG emissions (Scope 1 &amp; Scope 2) over the base line of Year 2022.</li> <li>• KSB achieved 31% reduction in GHG emissions (Scope 1 &amp; Scope 2) compare with Year 2024</li> <li>• KSB achieved 65% of its total electricity consumption from green energy sources in year 2025</li> <li>• KSB completed sustainability assessments for 83% of its top-spend (key) suppliers against the selected supplier base in year 2025.</li> <li>• 83% suppliers are benefited by the ESG awareness training given by the KSB against the selected supplier base in year 2025.</li> <li>• KSB achieved “Zero Waste to Landfill” certification for its manufacturing sites located at Pimpri, Chinchwad, Shirwal, Sinner, and Vambori. In 2025, the company expanded the certification scope by including two additional manufacturing sites compared to 2024.</li> <li>• KSB developed a rainwater harvesting farm pond with a capacity of 1 crore litres for storing rainwater. The project completed in 2025 and is currently in use, contributing to water conservation and sustainable water management.</li> <li>• KSB Limited implemented the Zero Liquid Discharge (ZLD) mechanism across three manufacturing locations in year 2025 as part of its commitment to sustainable water management. An additional plant was brought under ZLD certification during the current year, expanding the coverage to three facilities: Chinchwad, Vambori, and Coimbatore.</li> <li>• Sinner plant platinum certification is under progress.</li> <li>• In Year 2025, KSB Limited implemented the use of ecofriendly corrugated packaging boxes for selected pumps as a sustainable alternative to conventional wooden packaging. This transition has reduced dependency on wood-based materials and contributed to lowering the associated carbon footprint.</li> </ul> <p><b>Social Goals Achievement:</b></p> <ul style="list-style-type: none"> <li>• 4.0 Training Man days per employee in FY 2025</li> <li>• Total 7.62% Female employees in FY 2025</li> <li>• Training on Human Rights: POSH Training, Business Code of Conduct, Equal Remuneration to Male &amp; female</li> </ul> <p><b>Governance Goals Achievement:</b></p> <ul style="list-style-type: none"> <li>• Detailed Risk management training conducted for all new employees in the category managers &amp; above, and for other employees identified by HODs</li> <li>• Year wise implementation of the measures for issues identified during Comprehensive Cyber security assessment conducted in FY 2023 is ongoing and as per schedule.</li> </ul>								

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### Governance, leadership and oversight

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

At KSB Limited, we view sustainability not merely as a responsibility, but as a defining pillar of our long-term growth and resilience. As we navigate an increasingly complex environmental, social and governance (ESG) landscape, we remain committed to creating enduring value for all our stakeholders.

The urgency of global challenges such as climate change and resource scarcity calls for decisive and responsible action. At KSB, we are proactively transforming our operations to reduce environmental impact, enhance resource efficiency, and accelerate our transition towards a low carbon future. Our continued focus on innovation enables us to deliver solutions that are not only technologically advanced but also environmentally sustainable.

Over the past year, we have made meaningful progress in advancing our sustainability agenda. Our world class manufacturing and engineering capabilities in India empower us to design, test, and deliver high performance solutions while upholding the highest standards of environmental and occupational health and safety practices.

Sustainability at KSB extends beyond our organizational boundaries. We actively engage with our partners and stakeholders to promote responsible practices across the value chain, ensuring that our collective efforts contribute to a more sustainable ecosystem.

Our journey has been recognized through prestigious accolades, including the MCCIA Award for Sustainability instituted by KPIT Technologies Limited and the Interplant Sustainability Champion Award. These recognitions reaffirm our commitment to excellence and continuous improvement.

We remain focused on advancing key ESG priorities such as energy and emissions management, water stewardship, waste reduction, occupational health and safety, digital transformation, data protection, and human rights.

A significant milestone in our sustainability journey is the achievement of nearly 65% renewable energy generation & utilisation in 2025. This transition marks a critical step in reducing our carbon footprint and advancing our climate commitments.

We are equally committed to fostering an inclusive and diverse workplace, where every individual is empowered to contribute meaningfully and perform at their full potential.

As we look ahead, we are guided by a clear vision to build a future that is sustainable, responsible, and resilient. While we take pride in our achievements, we remain mindful that the journey towards sustainability is continuous. There is always an opportunity to improve, innovate, and lead with purpose.

Together, we will shape a better and more sustainable tomorrow.

#### Policy and Management Process

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Rajeev Jain Managing Director (MD)
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.	Committed to sustainability, our internal ESG Committee drives company-wide initiatives. Led by the Managing Director, they develop and oversee ambitious goals, reporting progress to the Board alongside regular business updates. This ensures strong leadership and accountability for our ESG strategy.

**Note:** Statutory policies are approved by the Board or Board Committees, as applicable. Other applicable policies are either approved by the Board or by the appropriate authority.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### 10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Performance against above policies and follow-up action	The policies of the company as a practice are periodically reviewed by departmental or business heads and Directors of the company, basis the business needs and external changes.							
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	During the review, efficacy of the policies is assessed, and as applicable, necessary amendments are made to the policies and the associated procedures and processes. The policies on a periodic and need basis undergo review by the Board of Directors, regarding regulation requirements and compliances.								

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

P1	P2	P3	P4	P5	P6	P7	P8	P9
The policies of the company are reviewed internally by various committees on need basis and third-party agencies are engaged for carrying audits and assurance as part of compliance requirements, which internally includes policy review and assessment on a periodic basis.								

### 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)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

1

#### PRINCIPLE

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



#### Key Highlights:

25

Awareness Programs conducted for ESG related issues for value chain partners

83%

Value chain partners assessed for ESG performance in 2025

248

Trainings provided on Ethics and Human Rights to Employees and Workers

#### Essential Indicators

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

Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	%age of persons in respective categories covered by the awareness programs
Board of Directors	4	<p>The Board of Directors participates in familiarization and awareness programs, including plant visits.</p> <p>Key topics covered in these programs include:</p> <ul style="list-style-type: none"> <li>• Business and Operations: Insights into company strategies, performance, and operations.</li> <li>• Regulations and Compliance: Updates on relevant legal and regulatory changes.</li> <li>• Code of Business Conduct and Ethics: ethical business practices and governance standards.</li> <li>• Environmental, Social, and Governance (ESG): Focus on sustainability, social responsibility, and governance frameworks.</li> <li>• Financial and Taxation Topics: Updates on financial health, accounting, and taxation.</li> <li>• Internal Controls: internal processes to ensure operational integrity. Additionally, the Board receives frequent updates on developments in the company, key regulatory changes, risks, and compliance, which helps ensure they are well-equipped to make informed decisions and maintain strong oversight.</li> <li>• Risk Management: business risks and mitigation strategies.</li> </ul>	<p>100%</p> <p>(As per applicability to retired/newly appointed Directors)</p>

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	%age of persons in respective categories covered by the awareness programs
Key Managerial Personnel	4	The Company's KMP and employees participated in various training programs throughout the year, utilizing a hybrid learning approach that combined virtual classroom sessions with e-learning modules. In addition to individual training in specific areas of interest, the Company offered several organization-wide programs, including Compliance Training, Information and Cyber Security Awareness, Code of Conduct, POSH Awareness, Introduction to ESG Initiatives, general awareness sessions, and CSR programs.	100%
Employees other than BoD and KMPs	224	The Company's KMP and employees participated in various training programs throughout the year, utilizing a hybrid learning approach that combined virtual classroom sessions with e-learning modules. In addition to individual training in specific areas of interest, the Company offered several organization-wide programs, including Compliance Training, Information and Cyber Security Awareness, Code of Conduct, POSH Awareness, Introduction to ESG Initiatives, general awareness sessions, and CSR programs.	100%
Workers	24	Safety Training Sessions	100%

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

Particulars	Monetary				Has an appeal been preferred? (Yes/No)
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	
Penalty/ Fine Settlement Compounding fee					
	No penalties/fines were levied to the company during the period.				

Particulars	Non-Monetary				Has an appeal been preferred? (Yes/ No)
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	
Imprisonment Punishment					
	No non-monetary implications during the period.				

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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.

KSB Limited has adopted the Anti-Corruption and Anti-Bribery Policy of KSB Germany. The company maintains a zero-tolerance approach towards bribery and corruption and is committed to upholding the highest standards of integrity, ethics, and transparency in all its business operations. This policy forms an integral part of the Code of Conduct of KSB Germany for the KSB Group and is publicly available on the company's website: [www.ksbindia.co.in](http://www.ksbindia.co.in).

5. Number of Directors/KMPs/employees/workers against whom enforcement agency for the charges of bribery/ corruption:

Particulars	Year 2025	Year 2024
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	Year 2025		Year 2024	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not Applicable

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

	Year 2025	Year 2024
Number of days of accounts payables	70	71

9. Open-ness of business

Provide details of concentration of purchases and sales with related parties in the following format:

Parameter	Metrics	Year 2025	Year 2024
Concentration of Purchases	a. Purchases from trading houses	7%	6%
	b. Number of trading houses where purchases are made	346	312
	c. Purchases from top 10 trading houses	54%	57%
Concentration of Sales	a. Sales to dealer / distributors	47.80%	46.66%
	b. Number of dealers / distributors to whom sales are made	1167	931
	c. Sales to top 10 dealers / distributors	10.09%	9.97%
Share of RPT's in	a. Purchases (Purchases with related parties)	6.22%	5.92%
	b. Sales (Sales to related parties as % of Total Sales)	12.50%	9.33%
	c. Loans & advances given to related parties as % of Total loans & advances	-	-
	d. Investments in related parties as % of Total Investments made	-	-

Due to change in calculation methodology, 2024 figures are updated.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### Leadership Indicators

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

Total number of awareness programs held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programs
The top 30 suppliers are selected for awareness training in 2025. Out of 30 suppliers we have given the training to 25 suppliers	Environmental Topics, Social Topics and Governance topics.	83%

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.

As part of its Corporate Governance framework, the Company has adopted best practices for the review and management of conflicts of interest of Directors. Directors’ disclosures are placed before the Board, and any conflict of interest identified is discussed and reviewed in detail. The Board collectively takes decisions on matters where a Director may have an interest, ensuring that such Director does not participate in the concerned decision-making process. The Board strictly upholds ethical conduct and transparency, and there have been no reported instances of conflict of interest impacting business decisions.

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



### Key Highlights:

**51%**

R&D investment towards environmental and Social impact

**4**

Product Carbon Footprint\* of Top 4 Selling Pump Series

**48%**

Recycled or reused input material (by value) used in production

### 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.

Particulars	Year 2025	Year 2024	Details of improvements in environmental and social impacts
R&D	51%	37%	<ul style="list-style-type: none"> <li>Development of pump and valve patterns contributing to environmental and social benefits.</li> <li>Implementation of technological solutions led to energy savings.</li> <li>Energy efficiency is considered while replacing old machines/equipment.</li> </ul>
Capex	23%	19%	

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

Yes, KSB Limited has established formal procedures governing supplier diversification, outsourcing, and procurement to ensure responsible and sustainable sourcing practices. Suppliers are selected through a structured evaluation and assessment process that incorporates Environmental, Social, and Governance (ESG) considerations. Internal and external audits are conducted either through on-site visits to supplier facilities or via remote assessments to verify compliance and performance. As part of the selection criteria, suppliers are required to meet the minimum standards prescribed by the Central Pollution Control Board and relevant State Pollution Control Boards, including adherence to applicable environmental regulations and demonstration of environmental impact awareness. Preference is given to suppliers certified to internationally recognized management systems such as ISO 14001 (Environmental Management) and ISO 45001 (Occupational Health & Safety), reinforcing the Company's commitment to partnering with organizations that uphold strong sustainability and safety practices.

### 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 (d) other waste

The majority of the company's products are composed of steel or special steel, which has a high resale value when its life cycle is over and can be readily recycled by Pollution Control Board authorized local vendors. The company uses a limited number of recycled materials as processed inputs because of the nature of its operation. Depending on the demands of a particular customer, some products are refurbished by KSB approved service centers when their useful lives are coming to an end.

#### Plastics (Including Packaging)

Since the majority of the company's products are composed of steel, little or no plastic is available in products when the products reach the end of life. However, the packaging plastic is being recycled by the Pollution Control Board authorized waste handler.

#### E-Waste

KSB follows the E-Waste Management Rules, 2022, and appoints recyclers who have been approved by the Pollution Control Board to recycle E- Waste.

#### Other Waste (Steel/Special Steel)

As products are majorly made up of steel, at the end life of product, steel waste is being recycled. In our foundry division we are using metal scrap, runners & risers as raw material to manufacture castings.

### 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, Extended Producer Responsibility (EPR) applies to the company. The recycling plan is produced/submitted in compliance with EPR registration to the Central Pollution Control Board.

## Leadership Indicators

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

A comprehensive Life Cycle Assessment (LCA) has not yet been conducted for the Company's products. However, KSB has initiated actions to evaluate the climate impact of its key products. In accordance with ISO 14067:2018, the Company internally assessed the Product Carbon Footprint (PCF) for its three top-selling pumps. ISO 14067:2018 provides internationally recognized guidelines for quantifying greenhouse gas emissions associated with products.

The assessment was carried out using a "Cradle-to-Gate" operational boundary, which includes emissions from raw material extraction, processing, and manufacturing up to the factory gate, while excluding the product use phase and end-of-life stages.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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.
2812	CPK SO C 40-200	0.39%	Product Carbon Footprint - Cradle to Gate	No	Internally Communicated
2812	GAMMA 125-365	0.84%	Product Carbon Footprint - Cradle to Gate (Including Transport up to Client Gate)	No	Internally Communicated
2812	HDA 65/14	1.78%	Cradle to Gate	No	Internally Communicated
2812	WL 50/10	0.82%	Cradle to Gate	No	Internally Communicated

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
No Such Product is Manufactured	Not Applicable	Not Applicable

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

Indicate input material	Recycled or re-used input material to total material	
	Year 2025	Year 2024
Steel and Cast Iron Non-Ferrous (Runners & Riser)	48%	46%

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	Year 2025			Year 2024		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
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 Percentage of total products sold in respective category
	In Year 2025, there are no reclaimed products available.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

3

### PRINCIPLE

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



#### Key Highlights:

**Zero**

Complaints on Working conditions and Health & Safety conditions

**100%**

Employees/workers Covered under the training on Health & Safety

**“Great Place to Work”**

Certification



#### 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)
<b>Permanent employees</b>											
Male	1362	1362	100%	1362	100%	0	0%	0	0%	0	0%
Female	114	114	100%	114	100%	114	100%	0	0%	114	100%
Others	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	1476	1476	100%	1476	100%	114	100%	0	0%	114	100%
<b>Other than Permanent employees</b>											
Male	175	0	0%	175	100%	0	0%	0	0%	0	0%
Female	60	0	0%	60	100%	0	0%	0	0%	0	0%
Others	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	235	0	0%	235	100%	0	0%	0	0%	0	0%

##### 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)
<b>Permanent workers</b>											
Male	717	717	100%	717	100%	0	0%	0	0%	0	0%
Female	1	1	100%	1	100%	1	100%	0	0%	1	100%
Others	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	718	718	100%	718	100%	1	100%	0	0%	1	100%
<b>Other than Permanent workers</b>											
Male	2058	0	0%	68	3.30%	0	0%	0	0%	0	0%
Female	115	0	0%	4	3.47%	0	0%	0	0%	0	0%
Others	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	2776	0	0%	72	2.59%	0	0%	0	0%	0	0%

**Note:** Trade apprentices, company trainees/workmen, and temporary bargainable workers are covered under the KSB accident insurance policy. Third-party contractor workers are not covered under KSB’s policy; however, KSB verifies and ensures that contractors meet all statutory requirements, including provision of adequate insurance coverage for their workforce.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

	Year 2025	Year 2024
Cost incurred on well-being measures as a % of total revenue of the company	0.15%	0.03%

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

Benefits	Year 2025			Year 2024		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	NA	28.5%	Yes	NA	68%	Yes
Others	100%	100%	Yes	100%	100%	Yes

**Note:** Trade apprentices, company trainees/workmen, and temporary bargainable workers are covered under the KSB ESI policy. Third-party contractor workers are not covered under KSB's ESI policy; however, KSB verifies and ensures that contractors meet all statutory requirements, including provision of adequate ESI coverage for their workforce.

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

The Company is making continuous efforts to ensure that its facilities and future opportunities are universally accessible. One of KSB Limited's administrative offices is fully accessible to employees with disabilities, reflecting the Company's commitment to creating an inclusive and barrier-free workplace.

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

The Company's Code of Conduct, available on its website at [www.ksbindia.co.in](http://www.ksbindia.co.in) reflects its commitment to providing equitable opportunities for all and fostering a culture of fairness, respect, and non-discrimination across the organization.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0.0	0.0	0.0	0.0
Female	16.67	0.0	0.0	0.0
Others	0.0	0.0	0.0	0.0
Total	16.67	0.0	0.0	0.0

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### 6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief. Yes/No (If Yes, then give details of the mechanism in brief)

Permanent Workers	The Company has established mechanisms to address and resolve workforce-related issues and concerns through continuous engagement and structured deliberations with recognized workforce associations and unions.
Other than Permanent Workers	The Company addresses and resolves workforce-related issues and concerns through structured dialogue and deliberations with recognized workforce associations and unions.
Permanent Employees	The Company has established a Grievance Redressal Cell through which employees can raise complaints without fear of retaliation. All concerns are addressed in an effective and timely manner. Various forums such as communication meetings and functional meetings are conducted at periodic intervals across locations to identify and address day-to-day issues and concerns. In addition, the Company conducts an employee satisfaction survey (KSB Voice) at defined frequencies to assess employee feedback and improve workplace practices.
Other than Permanent Employees	Workforce-related issues and concerns are addressed and resolved by the concerned operational heads and HR coordinators at respective locations.

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

Category	Year 2025			Year 2024		
	Total employees/ workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Others	N/A	N/A	N/A	N/A	N/A	N/A
Total Permanent Workers	718	718	100%	726	726	100%
Male	717	717	100%	724	724	100%
Female	1	1	100%	2	2	100%
Others	N/A	N/A	N/A	N/A	N/A	N/A

### 8. Details of training given to employees and workers:

Category	Year 2025					Year 2024				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No.(B)	%(B/A)	No.(C)	%(C/A)		No.(E)	%(E/D)	No.(F)	%(F/D)
<b>Employees</b>										
Male	1362	1362	100%	0	0%	1532	1532	100%	0	0%
Female	114	114	100%	0	0%	122	122	100%	0	0%
Others	0	0	100%	0	0%	0	0	0%	0	0%
Total	1476	1476	100%	0	0%	1654	1654	100%	0	0%
<b>Workers</b>										
Male	717	717	100%	0	0%	724	724	100%	0	0%
Female	1	1	100%	0	0%	2	2	100%	0	0%
Others	0	0	100%	0	0%	0	0	0%	0	0%
Total	718	718	100%	0	0%	726	726	100%	0	0%

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

Category	Year 2025			Year 2024		
	Total (A)	No.(B)	%(B/A)	Total (D)	No.(C)	%(C/D)
<b>Employees</b>						
Male	1239	1239	100%	1532	1532	100%
Female	101	101	100%	122	122	100%
Others	0	0	0%	0	0	0%
Total	1340	1340	100%	1654	1654	100%
<b>Workers</b>						
Male	717	0	0%	724	0	0%
Female	1	0	0%	2	0	0%
Others	0	0	0%	0	0	0%
Total	718	0	0%	726	0	0%

**Note:**

- The career development figures are only for the Permanent employees, excluding other than permanent employee's /workers category.
- Time to time, career development feedback are given to extended work force to strengthen their skills and competencies. Basis the performance and contribution, due incentives are made available to them which act as a motivation for multi-skilling and internal job posting opportunities.

### 10. Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No/ NA). If yes, the coverage such system?
- KSB Limited has implemented an Occupational Health & Safety Management System in accordance with ISO 45001:2018. The certification is currently valid until July 2028. All Environment, Health, and Safety (EHS) systems and procedures are designed in alignment with applicable local health and safety laws and regulatory requirements. These frameworks are aimed at ensuring a safe, healthy, and comfortable working environment for all employees, while promoting a proactive safety culture across operations.
- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?
- KSB follows a structured approach to identify, evaluate, and mitigate work-related hazards and risks on both a routine and need-based basis to ensure a safe working environment. The following systems and procedures are implemented:
- Hazard Identification & Risk Assessment (HIRA) studies to systematically identify workplace hazards and define control measures.
  - Job Safety Analysis (JSA) to evaluate task-level risks and establish safe operating procedures.
  - Internal and External Safety Audits to assess compliance with safety standards and drive continual improvement.
  - Incident Investigation processes to analyze root causes and prevent recurrence.
  - Permit-to-Work System to regulate high-risk activities through defined authorization and safety controls.
  - Hazard and Operability (HAZOP) Studies to evaluate process safety risks and operational deviations.
  - Fire Safety Audits to ensure preparedness, adequacy of fire protection systems, and emergency response capability.

These measures collectively strengthen the Company's proactive risk management framework and reinforce its commitment to maintaining a safe and healthy workplace.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

<p>c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks?</p>	<p>KSB India has implemented an Occupational Health &amp; Safety Management System in accordance with ISO 45001:2018, with the certification currently valid until July 2028. In addition, all Environment, Health, and Safety (EHS) systems and procedures are developed in alignment with applicable local health and safety regulations and statutory requirements to ensure a safe, healthy, and conducive working environment for all workers. To further strengthen proactive risk management, the Company has introduced a QR code-based system that enables employees/workers to report safety risks and observations instantly. This digital mechanism facilitates timely identification, tracking, and corrective action on reported hazards, thereby enhancing workplace safety and employee/worker participation in risk prevention.</p>
<p>d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services?</p>	<p>Yes, employees and workers of KSB have access to non-occupational medical and healthcare services. The Company facilitates access to general healthcare support beyond workplace-related medical needs through available medical facilities, health awareness initiatives, and periodic health check-ups. Employees are also guided to appropriate external healthcare services, wherever required, to support their overall well-being. These initiatives form part of the Company's commitment to promoting holistic health, preventive care, and an improved quality of life for its workforce.</p>

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

Safety Incident/Number	Category*	Year 2025	Year 2024
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.22	0.22
	Workers	0.0	0.00
Total recordable work-related injuries	Employees	1	1
	Workers	1	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequences for work-related injury or ill health (excluding fatalities)	Employees	0	1
	Workers	0	0

\*Including in the contract workforce

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

To ensure a safe working environment, KSB has appointed designated Safety Officers at each location. This practice strengthens the safety culture across operations with an objective of achieving zero harm and zero incidents through timely risk assessment and implementation of mitigation measures, with strong emphasis on EHS compliance and audits.

The Company has established and implemented the following safety practices across all locations:

- Safety Walks and Observations:** Regular identification of unsafe conditions, followed by immediate corrective actions to close identified gaps.
- Structured Hazard Identification System:** A defined mechanism for hazard identification and risk control, periodically reviewed to address emerging risks.
- Mandatory Safety Induction Training:** Provided to all new employees and contract labor at the time of joining.
- Continuous EHS Training and Awareness Programs:** Ongoing education initiatives to strengthen safety awareness among employees and workers.
- Incident Investigation Framework:** All EHS-related incidents are systematically investigated to identify root causes and prevent recurrence through corrective and preventive actions.
- Periodic Risk Assessments and EHS Audits:** Regular inspections of equipment, machinery, cranes, and lifting tools to ensure operational safety and regulatory compliance.
- Emergency Preparedness Plans:** Developed for high-risk areas to enable swift and effective emergency response.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

- **Machine Safety Controls:** All machines are equipped with adequate guarding and safety interlocks to minimize exposure to moving parts and operational hazards.
- **Emergency Response Infrastructure:** Facilities include 24X7 ambulance availability and an integrated emergency alarm system comprising smoke detectors, beam detectors, manual call points, and hooters.

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

Category	Year 2025			Year 2024		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	-	Nil	Nil	-
Health & Safety	Nil	Nil	-	Nil	Nil	-

### 14. Assessments for the year:

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

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

At KSB, the safety of employees and the extended workforce remains a top priority. During the year, the Company continued to monitor both leading and lagging health and safety indicators through detailed audits, inspections, and performance assessments to sustain a safe and conducive working environment. Based on audit observations and recommendations, several improvement initiatives were implemented, including structured training programs, dissemination of safety manuals, and the use of visual communication aids to enhance awareness among employees and workers regarding safe work practices. These initiatives demonstrate the Company's ongoing commitment to strengthening its safety culture and promoting the health, safety, and well-being of all stakeholders across its operations.

### Leadership Indicators

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

Yes, adequate compensation to the family member (nominee) of the deceased employee. Also, the company provides fast track settlement of benefits like provident fund, gratuity, and superannuation in the event of death of an employee and worker.

#### 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 ethical business practices and necessary compliances and disclosures by all its service providers, which is incorporated as part of individual business agreements and reviewed through periodic assessments.

#### 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:

Particulars	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	Year 2025	Year 2024	Year 2025	Year 2024
	Employees	0	1	0
Workers	0	0	0	0

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

**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/ NA)**

Capacity building and skill upgradation training are conducted for all employees, which aids employees during their retirement phase. In some cases, depending upon the employee expertise and business needs, further suitable opportunities are offered to them.

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

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Health and safety practices	This year we have assessed 83% of preferred suppliers for their sustainability performance, which include Health and Safety practices, and verification of working conditions.
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.**

During the reporting period, no significant risks were identified through supplier assessments conducted by KSB. The Company has established a comprehensive vendor evaluation framework that includes verification of applicable certifications issued by local statutory authorities, review of relevant management system certifications, and assessment of Environment, Health, and Safety (EHS) practices during the supplier onboarding process. In addition, suppliers provide necessary declarations through registration forms to confirm compliance with applicable requirements. This structured approach enables the Company to ensure responsible sourcing, regulatory compliance, and alignment with its sustainability and operational standards across the supply chain.

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



**Key Highlights:**

**83%**

Value Chain Partners trained on ESG Disclosures

### Stakeholder's feedback

considering into business decisions and considering their perspectives where possible.

**Essential Indicators**

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

Stakeholder groups are identified based on the nature of their engagement with the entity. The Company Consider government bodies, regulators, employees, suppliers, dealers, retailers, shareholders and investors, direct customers, contractors, plumbers, communities, NGOs, and media as our key stakeholders that contribute to shaping our business. Our stakeholders add value and constitute a core part of our business value chain, therefore, ensuring continuous engagement and interaction through various channels which strengthens our relationship with identified stakeholders.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors and Shareholders	No	Annual General Meeting (AGM), Investors Meet, Newsletter, Forum Meetings, Website, & Press Release (PR)	Regularly	Key topics: Updates on the company's financial performance, strategic initiatives, growth potential, opportunities, risks, ESG objectives, actions, and significant events that could affect the company's performance and brand reputation.
Communities Beneficiaries	Yes	Email, telephone, in person meetings, and field visits	Regularly and need based	Identifying areas for CSR activities, assessing community needs, prioritizing CSR initiatives, and gathering feedback on the impact and outcomes of CSR projects.
NGO (Implementing partners for CSR activities)	No	Email, telephone, in person meetings, and field visits	Monthly and need based	Assessment of needs, development of project implementation plans, review and corrective actions, and monitoring the progress of CSR projects.
Dealers	No	Dealer meets, Field visits, Physical and virtual meetings, Training sessions, Dealer Conferences, and Email communication	Fortnightly and need based	Regularly communicate with our dealers to keep them updated on new products and the latest developments in our offerings. Additionally, collaborate with dealers to enhance the reach of our products through various marketing initiatives. Organize dealer meetings and exhibitions regularly to foster interactions and gain insights into evolving customer expectations.
Direct Customers/ Consumers	No	Physical meets, Calls, Email, Events, Exhibitions, Plant visits, and Demonstrations	Regularly and need based	We continuously strive to enhance our processes and systems to gather valuable feedback and ideas from our stakeholders. KSB arranges plant visits for our esteemed customers, and we conduct periodic Customer Satisfaction Surveys to assess their feedback.
Employees and Workers	No	Email, in-person meetings, website, Newsletter, Press Release, Forums, communication meets and employee surveys	Daily and need based	Employee involvement, human resource enhancement, skill development, career advancement, safety education, ESG and CSR endeavours and the company's dedication to ESG.
Government Bodies and Industry Associations	No	Email, website, Press Release, and Regulatory Forums	Regularly and need based	New initiatives, regulations and statutory reporting and project implementation
Media	No	Press Release and Email	Regularly and need based	We nurture connections with the media through press releases, plant tours, and interviews to build the company's credibility, trustworthiness, and transparency.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### 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.[AG37.1]**

The consultation with various stakeholders generally happens through the management team. These consultations are part of regular interactions with various stakeholders and the board is apprised of the important issues.

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

Yes, the Company ensures that CSR projects are formulated and implemented through stakeholder consultations and are aligned with the needs identified by the communities and the implementation partners.

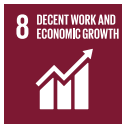
3. **Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.**

The Company identifies the needs of vulnerable and marginalized communities in its local operational areas and actively engages with them to design and implement suitable development interventions. During FY 2025, CSR projects were undertaken based on community needs assessments and in consultation with implementation partners, with a strong focus on environmental sustainability, education, and skill development. All beneficiaries under these CSR initiatives belong to vulnerable and marginalized sections of society. These projects reflect the Company's commitment to inclusive growth, community empowerment, and sustainable development in alignment with its CSR policy and long-term social responsibility objectives.

# 5

### PRINCIPLE

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	Year 2025			Year 2024		
	Total (A)	No. of employees/ workers covered(B)	% (B/A)	Total (C)	No. of employees/ workers covered(D)	% (D/C)
<b>Employees</b>						
Permanent	1476	1476	100%	1532	1532	100%
Other than permanent	235	235	100%	122	122	100%
Total Employees	1711	1711	100%	1654	1654	100%
<b>Workers</b>						
Permanent	718	718	100%	726	726	100%
Other than permanent	2058	2058	100%	117	117	100%
Total Workers	2776	2776	100%	843	843	100%

**Note:** In year 2024, contractor workers were not considered within the reporting scope. In year 2025, Contractor workers are included.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

Category	Year 2025					Year 2024				
	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)
<b>Permanent Employees</b>										
Male	1362	0	0	1362	100	1302	0	0%	1302	100%
Female	114	0	0	114	100	98	0	0%	109	100%
<b>Other than Permanent</b>										
Male	175	0	0%	175	100%	183	0	0%	183	100%
Female	60	0	0%	60	100%	55	0	0%	55	100%
<b>Permanent Workers</b>										
Male	717	0	0	717	100%	682	0	0%	682	100%
Female	1	0	0	1	100%	2	0	0%	2	100%
<b>Other than Permanent</b>										
Male	1943	0	0%	1943	100%	1603	0	0%	1603	100%
Female	115	0	0%	115	100%	80	0	0%	80	100%

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

#### 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)	Details are mentioned in Annexure V of the Board's Report			
Key Managerial Personnel	Details are mentioned in Annexure V of the Board's Report			
Employees other than BoD and KMP	1362	36880	114	37085
Workers	2660	38131	116	61436

#### b. Gross wages paid to females:

	Year 2025	Year 2024
Gross wages paid to females as % of total wages paid by the entity	4.47%	3.94%

### 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, The Human Resource(HR) Head of the company is responsible for ensuring ethical behaviour within the organization. In the event of any violation, he is accountable for promptly and transparently addressing concerns or issues without any form of retaliation. The Company has grievance redressal policy in place. Additionally, the Audit Committee oversees the whistle blower mechanism, and the POSH Internal Committee supervises sexual harassment complaints.

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

The Code of Conduct serves as a strong deterrent against misconduct and promotes equal opportunities for all employees. The Company has established comprehensive policies and mechanisms to address grievances and ensure ethical conduct, including the POSH Policy through the Internal Complaints Committee, a Code of Conduct supported by an Ombudsman framework, and a Whistle Blower mechanism through a designated email ID and drop-box system. These policies clearly define procedures for reporting, reviewing, and resolving concerns in a fair and confidential manner.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

Particulars	Year 2025			Year 2024		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labor	0	0	-	0	0	-
Forced Labor/Involuntary Labor	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

Particulars	Year 2025	Year 2024
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

The Company upholds a robust Code of Conduct and has established an effective Whistle Blower mechanism. In addition, an Internal Complaints Committee (ICC) has been constituted to address and redress any instances of sexual harassment in the workplace. The Company actively encourages employees to report any cases of harassment, discrimination, or inappropriate conduct without fear of retaliation. All complaints are handled with confidentiality, and investigations and corrective actions are undertaken in a fair and timely manner, as deemed appropriate. Regular training and awareness programs, including mandatory learning modules, are conducted periodically to ensure that employees are well-informed and equipped to uphold these standards.

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

Yes, At KSB, human rights are fundamental to our business, and all matters and concerns are diligently addressed throughout our operations and across the value chain by following the policies and guidelines outlined in our code. We anticipate our value chain partners to uphold high standards of business ethics and integrity.

### 10. Assessments for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor	No such assessments were carried out during the reporting period.
Forced/involuntary labor	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

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

The Company upholds robust human rights standards and has reported no cases of child labor, forced or involuntary labor, sexual harassment, or discrimination of any kind across its employees and extended workforce. With respect to its value chain partners, any deviations from the principles outlined in the Code of Conduct and human rights framework are identified and addressed proactively. The Company works closely with suppliers to define and implement lasting corrective actions within a reasonable timeframe and undertakes appropriate remedial measures to ensure continued compliance.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### Leadership Indicators

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

The Company endeavors to uphold fundamental human rights principles in all its operations through established codes and policies. Employees are periodically sensitized on ethical conduct through the Code of Conduct.

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

The Company undertakes regular internal audits that include human rights parameters as part of the audit scope to ensure compliance and identify areas for corrective action. No formal or standalone human rights due diligence was conducted during the reporting period.

**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?**

One of the administrative offices at KSB Ltd is fully accessible to differently abled employees. The company is actively engaged in making its premises and future offices universally accessible for all in the coming times.

**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	No such assessments were carried out during the reporting period.
Discrimination at workplace	
Child Labor	
Forced Labor/Involuntary Labor	
Wages	
Others – please specify	

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

The Company has established strong human rights standards and mechanisms, and there were no reported instances of child labor, forced or involuntary labor, sexual harassment, or discrimination against employees or the extended workforce during the reporting period.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

6

### PRINCIPLE

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



#### Key Highlights:

# 59%

GHG Emission Reduction

# 65%

Renewable Electricity Share

# 40,609 KL

Recycled water

# 3

Sites that are Zero Liquid Discharge Certified

# 99%

Waste diverted from Landfill (5 Sites)

# 25

Value chain - Environmental Impact Assessment done

#### Essential Indicators

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

Parameter	Year 2025	Year 2024
From renewable sources		
Total electricity consumption (A)	4,61,42,560.1	2,39,49,270
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	<b>4,61,42,560.1</b>	<b>2,39,49,270</b>
From non-renewable sources		
Total electricity consumption (D)	2,51,35,359.5	4,04,08,289
Total fuel consumption (E)	2,88,34,363.1	2,53,54,198
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	<b>5,39,69,722.6</b>	<b>6,57,62,487</b>
Total energy consumed (A+B+C+D+E+F)	<b>10,01,12,282.7</b>	<b>8,97,11,575</b>
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.003713738	0.003541599
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (Total energy consumed / Revenue from operations adjusted for PPP)	0.075240338	0.079331825
Energy intensity in terms of physical output	161.545 <sup>#</sup>	153.82 <sup>#</sup>
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

<sup>#</sup>Only products manufactured/assembled in our facilities are considered (traded products and spares sold by entity are excluded)

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

Yes, Independent reasonable level assurance taken on Electricity and Fuel Consumption by SGS India.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

Not applicable, as the company does not fall in the category of industries mandated under PAT scheme.

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

Parameter	Year 2025	Year 2024
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	19,159	19,764
(iii) Third party water	2,07,747	1,86,178
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	2,26,906	2,05,942
Total volume of water consumption (in kiloliters)	2,26,906	2,04,620
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.000008417	0.000008078
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (Total water consumption / Revenue from operations adjusted for PPP)	0.000170534	0.000180945
Water intensity in terms of physical output Water intensity (optional) – the relevant metric may be selected by the entity	0.366144#	0.350860#

#Only products manufactured/assembled in our facilities are considered (traded products and spares sold by entity are excluded)

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

Yes, KSB Limited has obtained BRSR core assurance and also ZLD certification by third party SGS India.

4. Provide the following details related to water discharged:

Parameter	Year 2025	Year 2024
<b>Water discharge by destination and level of treatment (in kiloliters)</b>		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	Primary, Secondary and Tertiary	Primary, Secondary and Tertiary
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	Primary, Secondary and Tertiary	Primary, Secondary and Tertiary
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	Primary, Secondary and Tertiary	Primary, Secondary and Tertiary
(iv) Sent to third parties	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	Primary, Secondary and Tertiary	Primary, Secondary and Tertiary
(v) Others	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	Primary, Secondary and Tertiary	Primary, Secondary and Tertiary
Total water discharged (in kiloliters)	40,609	39,360

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

Yes, KSB Limited has obtained BRSR core assurance and also ZLD certification by third party SGS India.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

KSB Limited has implemented the Zero Liquid Discharge (ZLD) mechanism across three manufacturing locations in FY 2025 as part of its commitment to sustainable water management. While two plants were ZLD-certified in 2024, an additional plant was brought under ZLD certification during the current year, expanding the coverage to three facilities namely Chinchwad, Vambori and Coimbatore. The certifications have been independently verified by SGS India. Under this framework, no wastewater is discharged outside the premises. All treated water is reclaimed and reused exclusively for internal applications. The Company follows a structured methodology for effluent management, incorporating primary, secondary, and tertiary treatment technologies to ensure effective treatment, recycling, and reduction in overall water consumption. This initiative reflects the Company's continued focus on resource conservation, regulatory compliance, and alignment with BRSR principles on environmental stewardship.

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

Parameter	Please specify unit	Year 2025	Year 2024
NOx	Tons	0.008	Nil
SOx	Tons	0.056	0.051
Particulate matter (PM)	Tons	8.947	8.705

**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, However KSB Limited monitors and manages air emissions from its operations in accordance with applicable environmental regulations and internal environmental management practices. The emissions data reported are based on 3<sup>rd</sup> party monitoring (By NABL Lab), statutory records, and compliance assessments.

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

Parameter	Unit	Year 2025	Year 2024
Total Scope 1 emissions (GHG into CO <sub>2</sub> )	Metric tons of CO <sub>2</sub> equivalent	2232	2219
Total Scope 2 emissions (GHG into CO <sub>2</sub> )	Metric tons of CO <sub>2</sub> equivalent	4957	8160
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 + Scope 2 GHG emissions / Revenue from operations)	Ratio	0.0000002667	0.0000004097
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (Total Scope 1 + Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Ratio	0.0000054030	0.00000917817
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Ratio	0.011600 <sup>#</sup>	0.017796 <sup>#</sup>
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Ratio	-	-

<sup>#</sup>Only products manufactured/assembled in our facilities are considered (traded products and spares sold by entity are excluded)

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

Yes, KSB Limited has obtained Independent Reasonable Assurance on BRSR core and its reported Scope 1 and Scope 2 greenhouse gas (GHG) emissions by third-party assurance provided, SGS India.

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

- In 2025, KSB Limited has initiated decarbonization efforts by optimizing direct fuel use, increasing renewable energy, and implementing energy-efficient projects.
- The company achieved a 59% reduction in Scope 1 & Scope 2 GHG emissions compared to the 2022 baseline.
- In 2025, KSB tracked the sources of Scope 3 GHG emissions throughout the corporate value chain. The company reported Scope 3 categories: Category 2: Capital Goods, Category 3: Fuel & Energy related activities, Category 5: Waste generation in operations, Category 6: Business Travel, Category 7: Employee Commuting, Category, Category 8: Upstream Leased Assets 12: Product End-of-Life and Category

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

- KSB has already generated green energy from 3.27 MWp rooftop solar capacity, with an additional 1.1 MWp added in 2024 at Coimbatore and Chinchwad plants. A Power Purchase Agreement for 6.65 MWp renewable energy commenced in August 2024, resulting in 65% renewable energy share in total electricity consumption of Year 2025.
- In 2025, KSB Sold around 12,847 Solar pumps which contributing 9.18% of business of its total revenue.
- The KSB team carried out energy saving initiatives, such as:
  - Installation of Magnetic Resonators at Furnaces to reduce LPG fuel consumption
  - Replacement of BLDC energy efficient fans with conventional wall mounted fans
  - Replacement of IE3 motors with conventional IE2 & IE1 Motors
  - Power Factor monitoring and improvement up to Unity
  - Separate solar panel installation for existing electrical motors

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

Parameter	Year 2025	Year 2024
Total Waste generated (in metric tons)		
Plastic waste (A)	61.5	29.10
E-waste (B)	5.5	101.10
Bio-medical waste (C)	0.1	0.01
Construction and demolition waste (D)	39.7	103.19
Battery waste (E)	4.7	5.22
Radioactive waste (F)	0.0	0.28
Other Hazardous waste. Please specify, if any. (G)	112.4	111.42
Other Non-hazardous waste generated (H). Please specify, if any, and provide details regarding the composition i.e. by materials relevant to the sector	9617	7265.86
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>9840.9</b>	<b>7616.18</b>
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000003651	0.0000003007
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (Total waste generated / Revenue from operations adjusted for PPP)	0.000007396	0.0000006735
Waste intensity in terms of physical output	0.015880 <sup>#</sup>	0.013059 <sup>#</sup>
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
(i) Recycled	2435.9	1858
(ii) Re-used	7048.7	5673
(iii) Other recovery operations	226.2	15
<b>Total</b>	<b>9710.8</b>	<b>7546</b>
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
(i) Incineration	36.5	56
(ii) Landfilling	93.5	14
(iii) Other disposal operations	0.1	0
<b>Total</b>	<b>130.1</b>	<b>70</b>

<sup>#</sup>Only products manufactured/assembled in our facilities are considered (traded products and spares sold by entity are excluded)

**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.

KSB Limited has obtained Independent Reasonable Assurance on BRSR Core and its waste generation and disposal data from SGS India, a third-party assurance provider. The assurance validates the accuracy and reliability of waste-related disclosures in line with BRSR Core requirements. Further strengthening its circular economy approach, five manufacturing plants located at Pimpri, Chinchwad, Shirwal, Vambori, and Sinnar—have been awarded the “Zero Waste to Landfill” certification.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

**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 waste.**

KSB Limited has implemented a robust waste management system across its manufacturing operations, aligned with regulatory requirements and circular economy principles. In 2024, three manufacturing plants located at Chinchwad, Shirwal, and Sinnar achieved “Zero Waste to Landfill” verification and certification.

During FY 2025, the Company expanded the scope by including two additional sites at Pimpri and Vambori, with waste diversion rates exceeding 99%. Waste generated at the facilities comprises both hazardous and non-hazardous streams.

Hazardous waste includes spent oil, used paint, oil-soaked cotton, discarded barrels/containers, dry varnish, e-waste, battery waste, biomedical waste, and radioactive waste. Non-hazardous waste includes metal scrap, wooden scrap, plastics, corrugated boxes, thermocol, and construction & demolition waste. Waste is segregated at source and stored in designated areas/scrap yards in accordance with guidelines of the Central Pollution Control Board (CPCB). Disposal is carried out on a monthly or quarterly basis through authorized State Pollution Control Board (PCB)-approved recyclers and handlers, who collect and transport the waste to approved processing facilities.

Treatment and disposal methods include recycling, composting, waste incineration, mechanical-biological treatment, solidification, and scientific landfilling, as applicable. Hazardous waste is managed through systematic categorization, storage, collection, transportation, and treatment using authorized agencies and appropriate technologies, ensuring full regulatory compliance. Through these initiatives, the Company aims to minimize environmental impact, conserve natural resources, reduce energy consumption, and transform waste into value-added resources, reinforcing its commitment to sustainable operations under the BRSR framework.

**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:**

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.
KSB Limited confirms that none of its manufacturing or production facilities are located within or in proximity to ecologically sensitive areas, protected zones, or environmentally critical habitats. All operations are situated in designated industrial areas and function in compliance with applicable environmental regulations and land-use norms.	Not Applicable	Not Applicable

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

KSB's Integrated Management System is certified to "ISO 9001:2015," "ISO 14001:2015," and "ISO 45001:2018," which evaluates all business operations for their effects on safety, health, and the environment.

The business complies with all legal requirements for projects started in 2025, and it has been creating a system for undergoing environmental impact assessments and certification for a number of projects that can significantly lower the organization's energy, water, and carbon footprint levels.

**13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

The company is compliant with all relevant environmental laws, rules, and regulations in India.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### 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:

Vambori, Ahillyanagar, Maharashtra - Foundry Division

Narasimmanaickenpalayam, Coimbatore, Tamilnadu - Valve Division

##### (ii) Nature of operations:

At Vambori, foundry operations are undertaken for the manufacturing of steel and cast iron pump castings. These activities include melting, molding, and casting processes to produce critical components used in pump manufacturing. At Coimbatore, the facility is engaged in valve assembly operations, where components are assembled and tested.

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

Parameter	Year 2025	Year 2024
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	19,159	17,185
(iii) Third party water	19,174	14,952
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kiloliters)	<b>38,333</b>	<b>32,137</b>
Total volume of water consumption (in kiloliters)	<b>38,333</b>	<b>32,137</b>
Water intensity per rupee of turnover (Water consumed / turnover)	0.000001422	0.000001269
Water intensity (optional) - the relevant metric may be selected by the entity	0.00002881	0.00002842
Water discharge by destination and level of treatment (in kiloliters)		
(i) Into Surface water	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	Primary, Secondary and Tertiary	Primary, Secondary and Tertiary
(ii) Into Groundwater	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	Primary, Secondary and Tertiary	Primary, Secondary and Tertiary
(iii) Into Seawater	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	Primary, Secondary and Tertiary	Primary, Secondary and Tertiary
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	Primary, Secondary and Tertiary	Primary, Secondary and Tertiary
(v) Others	0	0
- No treatment	0	0
- With treatment - please specify level of treatment	Primary, Secondary and Tertiary	Primary, Secondary and Tertiary
Total water discharged (in kiloliters)	<b>14,349</b>	<b>14,519</b>

**Note:** KSB Manufacturing plants have Effluent treatment plant and/or Sewage treatment plant with primary, Secondary and tertiary treatment. The wastewater is treated and reused for internal purposes only like flushing and gardening, etc

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

Yes, ZLD certification done for Chinchwad, Coimbatore and Foundry Plant, through an independent third-party verification by SGS India.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

Parameter	Unit	Year 2025	Year 2024
Total Scope 3 emissions (GHG into CO <sub>2</sub> )	Metric tons of CO <sub>2</sub> equivalent	8,858	4,754
Total Scope 3 emissions per rupee of turnover	Metric tons of CO <sub>2</sub> equivalent	0.00000032859	0.00000018768
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tons of CO <sub>2</sub> equivalent	0.014294 <sup>#</sup>	0.008152 <sup>#</sup>

<sup>#</sup>Only products manufactured/assembled in our facilities are considered (traded products and spares sold by entity are excluded)

**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.

KSB Limited has obtained Independent Limited Assurance on its reported Scope 3 GHG emissions for the selected categories from SGS India, a third-party assurance provider. The limited assurance engagement was conducted to review the methodologies, data collection processes, and calculations adopted for Scope 3 emissions reporting.

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

KSB Limited confirms that the aspect of operations within ecologically sensitive areas is Not Applicable. None of the Company's manufacturing or operational facilities are located in or adjacent to notified eco-sensitive zones, protected areas, or regions of ecological significance.

### 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:

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
Replacement of conventional wall mounted fans with energy efficient BLDC fans in shop floor.	A BLDC motor is a Brush Less DC (Direct Current) motor which uses less power than brushed motors in an induction motor. This change is resulting in a good amount of energy saving. Additionally, BLDC motors have a longer life span as they do not get heated. BLDC fans are silent compared to standard fans. In 2025 KSB installed total 205 no of BLDC fans for 4 locations (Pimpri, Chinchwad, Sinner and Coimbatore)	Potential energy saving per year is 1,29,780 kWh. GHG emission reduction by 92.14 Tons Co2 eq.
Replacement of existing STP Air Blower motors and Paint booth Blower motors with energy efficient motors - 3 Nos	This upgrade enhances motor efficiency, lowers electricity usage, and minimizes maintenance requirements. The initiative contributes to reduced greenhouse gas emissions	Potential energy saving per year is 9350 kWh. GHG emission reduction by 6.63 Tons Co2 eq.
Power Factor Precisely Monitoring and Improvement Up to Unity	This initiative reduces electrical losses, improves energy efficiency, avoids utility penalties, and enhances the overall performance and reliability of electrical systems. Maintaining a near-unity power factor also contributes to reduced energy consumption	Potential savings are reflected in terms of financials.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
Installation of Magnetic Resonators on Induction Furnaces.	Polarization of Hydrocarbon fuel due to Magnetic Resonators. Polarized fuel at burner tip, during atomization mixes with air more rapidly, Specific are of contact between air and fuel improves during combustion, It improves the combustion and saves the fuel	Potential energy saving (LPG) per year is 40,644 Kg. GHG emission reduction by 119 Tons Co2 eq.
Optimum size booster pump for HDA Pump Testing	The pump capacity was carefully selected based on required flow and pressure conditions, eliminating oversizing and reducing unnecessary power usage. This initiative improves testing accuracy, enhances system reliability, and leads to energy savings	Potential energy saving per year is 24,750 kWh. GHG emission reduction by 17.57 Tons Co2 eq.
Installation of solar panels for existing pump operations	Solar panels are installed for pump operation, and it get reduced the grid electricity consumption in use phase. The grid electricity consumption gets zero.	Potential energy saving per year is 10,560 kWh. GHG emission reduction by 7.49 Tons Co2 eq.

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

KSB Limited has integrated an emergency and disaster management procedure into its management system to effectively respond to potential incidents and minimize risks to the environment, employees, and surrounding communities. The Company has identified potential emergency scenarios and established defined roles and responsibilities for concerned personnel to ensure prompt and coordinated response. Regular training and awareness programs are conducted to prepare employees and designated emergency response teams for real-life situations. Dedicated firefighting and first-aid teams have been constituted across all plants, and relevant emergency information and response protocols are prominently displayed to ensure preparedness and quick action during emergencies.

**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.**

During the reporting period, there was no negative environmental impact from value chain operations. To evaluate their sustainability (environment, social, and governance) performance, KSB Limited selected the top 30 suppliers in 2025. They performed a remote audit and site visit for the top 25 suppliers in FY 2025 as part of the supplier sustainability assessment.

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

KSB Limited has identified its top 30 suppliers for evaluating their sustainability performance across Environmental, Social, and Governance (ESG) parameters. In 2025, the Company completed sustainability assessments for approximately 83% of the identified suppliers, with site visits and/or remote audits conducted for 25 out of the 30 key suppliers.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

7

PRINCIPLE

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



### Key Highlights:

# 9

No. of Affiliation with Trade and Industry Chambers

# Zero

Anti-Competitive Conduct Instances

#### Essential Indicators

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

Sr no.	Name the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National)
1	Confederation of Indian Industries (CII)	National
2	Maharashtra Chamber of Commerce Industries and Agriculture (MCCIA)	State
3	German Machinery and Plant Manufacturer's Association (VDMA)	National*
4	Indian Pumps Manufacturers' Association (IPMA)	National
5	Indo-German Chamber of Commerce (IGCC)	National*
6	Indian Plumbing Association (IPA)	National
7	Indian Society of Heating, Refrigerating and Air Conditioning Engineers (ISHRAE)	National
8	Fire & Security Association of India (FSAI)	National
9	Indian Valve and Actuator Manufacturers Association (IVAMA)	National

\*: International Partnership-helps India and German companies to collaborate and work jointly.

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

Name of authority	Brief of the case	Corrective action taken
NIL		

#### Leadership Indicators

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

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
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The Company does not have a separate policy on "policy advocacy". For advocacy on policies related to the Pumps Industry, the Company works through industry associations such as Maharashtra Chamber of Commerce Industries and Agriculture (MCCIA), Indian Pumps Manufacturers' Association (IPMA), Confederation of Indian Industries, Indian Plumbing Association etc. There are specified officials in the Company who are authorized for communicating with industrial bodies and managing Government affairs in accordance with Communication Policy of the Company.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

# 8

### PRINCIPLE

Businesses should promote inclusive growth and equitable development



#### Key Highlights:

## 5000+

Persons benefited from CSR Projects

## 63%

Maximum Job Creations  
in Metropolitan

## 81%

Input Material Directly sourced  
from within India

#### Essential Indicators

1. Details of Social Impact Assessments (SIA) of project(s) 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
Not Available	Not Available	Not Available	Not Available	Not Available	Not Available

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

Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Available	Not Available	Not Available	0	0	0

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

The company has a process to ensure all the grievances and feedback from all stakeholders including communities are received and addressed. This includes:

- A dedicated toll-free number
- A dedicated contact page on the website
- Complaints / Feedback received on contact Email
- Complaints / Feedback received directly by Company representatives
- Complaints / Feedback received through Social Media Platforms

Dedicated teams within the Company manage all the complaints and feedback to ensure timely response.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

Particulars	Year 2025	Year 2024
Directly sourced from MSMEs/ small producers	14%	Not Reported
Directly from within India	81%	Not Reported

**Note:** Procurement quantities are calculated based on data from six manufacturing locations within the defined reporting boundary.

### 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:

Particulars	Year 2025	Year 2024
1. Rural		
iii) % of Job creation in Rural areas	0.03%	6.37%
2. Semi-urban		
iii) % of Job creation in Semi-Urban areas	35.56%	0%
3. Urban		
iii) % of Job creation in Urban areas	1.38%	72.85%
4. Metropolitan		
iii) % of Job creation in Metropolitan area	63.04%	20.80%

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

### Leadership Indicators

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

Details of negative social impact identified	Number of complaints filed
We have not conducted social impact assessments but as per our internal assessment there is no any negative social impact.	

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

State	Aspirational District	Number of complaints filed
KSB plays a vital role in implementing impactful projects based on thorough ground-level need assessments in and around its operational areas, focusing on underserved and needy communities.		
While KSB does not operate in aspirational districts, it remains dedicated to driving positive change and making a meaningful impact on the lives of those in need.		

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

No

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

Nil

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

Nil

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

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

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

Name of authority	Brief of the Case	Corrective action taken
Nil	Nil	Nil

6. Details of beneficiaries of CSR Projects:

CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Skill Development under PCB Assembly Operator	312	100%
KSB Scholarship	175	100%
Skill development for Industrial Readiness	120	100%
Yuva Mitra - Beautician and Fashion Designing	160	160
ZP School Ramoshiwadi	110	100%
ZP School Vambori (Phase III)	220	100%
Primary School - NSN Palayam	175	100%
AMC for already planted saplings under Miyawaki Afforestation	100	100%
MEM Lab Infrastructure	175	100%
Classroom Construction at Wayanad, Kerala	650	100%
Workshop setup in Blind School, Sinnar	25	100%
Setup Water Coolers	1500	100%
Advance Fitter Training in Don Bosco, ITI	120	100%
Digital Lab with Interactive Board in ZP School, Pimpri.	150	100%
Setup Water Coolers in Vambori Tahasildar Office	1000	100%
Automation Fitter Lab & tools at ITI college at Khed	200	100%
<b>Total persons benefitted from CSR Projects</b>	<b>5192</b>	

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### PRINCIPLE

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



#### Key Highlights:

**Zero** 

Product Recalls on Safety Issues

**Zero** 

Complaints received for data privacy, Cyber security, Advertising, delivery of essential services and restrictive trade practices.

#### Essential Indicators

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

The Company has established a structured customer grievance redressal mechanism to ensure timely resolution of consumer complaints. Complaints can be registered through an active toll-free helpline, where they are logged and managed through the S3 (Portal) AM Module.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

The Regional Service Coordinator monitors the end-to-end resolution process to ensure accountability and adherence to defined timelines. Complaints received through the official website of KSB India and social media platforms such as Facebook, Instagram, LinkedIn, and Twitter (X) are centrally tracked by the Digital Media Team.

### Process Flow:

The Digital Media Team reviews the complaint and forwards the details to the authorized service representative based on product and location.

The authorized representative contacts the customer and resolves the complaint within the committed timeframe. Upon resolution, confirmation is shared with the customer and the Digital Media Team for closure tracking.

The Digital Media Team responds to the customer on the respective platform and records feedback.

In cases where contact or location details are not available, the Digital Media Team requests the required information from the complainant, after which the standard resolution workflow is followed.

This mechanism enables transparent tracking, prompt response, and effective resolution of customer grievances in alignment with the Company's commitment to customer satisfaction and responsible business conduct.

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

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

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

	Year 2025			Year 2024		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Customer Complaints	25,852*	0	-	20,466*	0	-

\*The figure includes Customer claims registered in SAP as well as Toll free registrations.

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

	Number	Reasons for recall
Voluntary recalls	Nil	During the repositing period, there have been no instance of product recalls on account of safety concerns.
Forced recalls	Nil	

### 5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? If available, provide a web-link of the policy

Yes, cyber security policies aligned with required ISO standards, are available at KSB intranet for internal usage.

### 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.

KSB has undertaken several initiatives at both global and local levels to strengthen its cyber security posture and safeguard information assets across the Group. Key measures implemented include: Introduction of Two-Factor Authentication (2FA) across critical applications to enhance access security. Implementation of EDR/MDR (Endpoint Detection & Response / Managed Detection

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

& Response) solutions across the Group to enable continuous monitoring, threat detection, and rapid incident response. Conducting regular IT security audits to assess system robustness and compliance with internal security standards. Periodic Vulnerability Assessment and Penetration Testing (VAPT) across Group entities to identify and mitigate potential risks. These initiatives form part of an ongoing program aimed at continuously improving the overall cyber security framework and resilience against evolving threats.

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

a. Number of instances of data breaches along-with impact	Nil
b. Percentage of data breaches involving personally identifiable information of 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 ensures that all information required to be displayed on product labels is provided in accordance with applicable laws, rules, and regulatory requirements.

Product labelling is reviewed to ensure accuracy, transparency, and compliance with statutory standards. In addition, the Company's dealer management portal is equipped with comprehensive product-related information to support dealers and channel partners in effectively addressing customer requirements.

Detailed product information, specifications, and customer support resources are also made available on the official website of KSB India ([www.ksbindia.co.in](http://www.ksbindia.co.in)).

For customer assistance and grievance support, the Company provides a dedicated toll-free helpline: 1800 233 1299. This multi-channel approach ensures easy access to authentic product information and strengthens customer awareness and service support.

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

KSB undertakes continuous efforts to educate customers on the proper and safe use of its products. Each product is supplied with detailed instruction and troubleshooting manuals that include essential guidance such as product do's and don'ts, electrical circuit diagrams for pump connections, and standard operating procedures. Additionally, the Company organizes training programs and awareness workshops to educate customers and users on the safe, efficient, and responsible usage of its products and services. These initiatives are aimed at enhancing operational reliability, minimizing misuse-related risks, and promoting long-term product performance.

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

KSB ensures timely and transparent communication with customers regarding any product discontinuation, modification, or new product introduction. Necessary email notifications and updated product information circulars are shared with applicable customers to keep them informed of such changes. This structured communication process enables customers to plan transitions effectively, ensures continuity in operations, and supports informed decision-making.

#### 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)

KSB ensures that relevant product information is clearly displayed on the product to facilitate proper identification and usage. This includes nameplates detailing product specifications, troubleshooting guides, and MRP stickers/barcodes for warranty tracking, wherever applicable. QR codes are also provided to enable easy access to operating manuals and related documentation. The Company conducts periodic Customer Satisfaction Surveys to capture user feedback and assess service effectiveness. Insights gathered from these surveys are used to enhance product quality, customer experience, and after-sales support.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)



SGS India Private Limited

### INDEPENDENT REASONABLE ASSURANCE STATEMENT

#### Independent Assurance Statement to KSB Limited on its BRSR Core Report for the Year 2025

The Board of Directors,

**KSB Limited,**  
104th Mile Stone, Irrigation & Process Division  
Mumbai-Pune-Road Pimpri,  
Pune 411018, Maharashtra, India.

#### Nature of the Assurance

SGS India Private Limited (hereinafter referred to as 'SGS India') was engaged by KSB Limited (the 'Company') to conduct an independent assurance of the Company's Business Responsibility and Sustainability Reporting (BRSR) (the 'Core Report') for the reporting period of January 1, 2025, to December 31, 2025. SGS India has conducted a Reasonable level of Assurance for the BRSR core indicators. This assurance engagement was conducted in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and ISAE 3410.

#### Reporting Framework

The Report has been prepared following

1. BRSR Core and Non-Core Framework for Assurance and ESG Disclosures for Value Chain (Circular No. HO/49/14/14(7)2025-CFD-POD2//3762/2026), dated 30 January 2026 circular.
2. Greenhouse Gas Protocol Standard.
3. ISO 14064-1:2018 Standard.

#### Intended Users of this Assurance Statement

This Assurance Statement is provided with the intention of informing all KSB Limited internal and external Stakeholders.

#### Responsibilities

The information in the report and its presentation is the responsibility of the management of the Company. SGS India has not been involved in the preparation of any of the material included in the report.

Our responsibility is to express an opinion on the text, data, and statements within the defined scope of assurance, aiming to inform the management of the Company, and in alignment with the agreed terms of reference. We do not accept or assume any responsibility beyond this specific scope. The Statement shall not be used for interpreting the overall performance of the Company, except for the aspects explicitly mentioned within the scope.

#### Assurance Standard

SGS has conducted a Reasonable level of Assurance for BRSR core parameters under 9 ESG Attributes, including all essential indicators as specified under BRSR standards and amendments made as on date. This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (revised) and ISAE 3410 (Assurance Engagements other than Audits or Reviews of Historical Financial Information).

Our evidence-gathering procedures were designed to obtain a 'Reasonable' level of assurance, which is a high level of assurance in accordance with ISAE 3000(revised) standard, but is not absolute certainty. It involves obtaining sufficient appropriate evidence

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

### Statement of Independence and Competence

The SGS Group of companies is the world leader in inspection, testing, and assurance, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social, and ethical auditing and training; and environmental, social, and sustainability report assurance. SGS India affirms our independence from KSB Limited, being free from bias and conflicts of interest with the organization, its subsidiaries, and stakeholders.

The assurance team was assembled based on their knowledge, experience, and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification, and GHG Validation Lead Auditors, and experience on the SRA Assurance.

### Scope of Assurance

The assurance process involved assessing the quality, accuracy, and reliability of BRSR Indicators, including all KPI's within the report for the period January 1, 2025, to December 31, 2025.

The scope of verification covers the following aspects:

The reporting boundary includes the Company's operational controls of 6 manufacturing plants located in Maharashtra and Tamil Nadu locations and this is aligned with the GHG inventory consolidation approach.

1. Irrigation & Process Division, Pimpri
2. Power Projects Division, Chinchwad
3. Energy Pumps Division, Shirwal
4. Standard Pump Division, Sinnar
5. Foundry Division, Vambori, Ahmednagar
6. Valves Division, Coimbatore.

### Assurance Methodology

The assurance comprised a combination of desktop review, interaction with the key personnel engaged in the process of developing the report, on-site visits, and remote verification of data. Specifically, SGS India undertook the following activities:

- Assessment of the suitability of the applicable criteria in terms of their comprehensiveness, reliability, and accuracy.
- Interaction with key personnel responsible for collecting, consolidating, and calculating the BRSR core and essential indicators, and assessing the internal control mechanisms in place to ensure data quality.
- Application of analytical procedures and verification of documents on a sample basis for the compilation and reporting of the KPIs.
- Assessing the aggregation process of data at the Head Office level.
- Critical review of the report regarding the plausibility and consistency of qualitative and quantitative information related to the KPIs.

### Limitations

SGS India did not come across any limitation to the agreed scope of the assurance engagement. SGS India verified data on a sample basis; the responsibility for the authenticity of the data entirely lies with the Company. The assurance scope excluded forward-looking statements, product- or service-related information, external information sources, and expert opinions. SGS India has not been involved in the evaluation or assessment of any financial data/performance of the company. Our opinion on financial indicators is based on the third-party financial reports audited by the Company. SGS India does not take any responsibility for the financial data reported in the audited financial reports of the Company.

The assurance scope excludes:

- Disclosures other than those mentioned in the assurance scope.
- Data reviews outside the operational sites as mentioned in the reporting boundary.

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

- Validation of any data and information other than those presented in “Findings and Conclusions.”
- The assurance engagement considers an uncertainty of  $\pm 5\%$  based on the materiality threshold for Assumption/estimation/measurement errors and omissions.
- The Company’s statements that describe the expression of opinion, belief, aspiration, expectation, aim to future intention provided by the Company, and assertions related to Intellectual Property Rights and other competitive issues.
- Mapping of the Report with reporting frameworks other than those mentioned in the Reporting Criteria above.

### Findings and Conclusions

Based on the procedures we have performed and the evidence we have obtained, we are satisfied that the information presented by the Company in its report (as per the table below) is complete, accurate, reliable, fairly stated in all material respects, and is prepared in line with the BRSR requirements.

The list of BRSR Core Indicators that were verified within this assurance engagement is given below:

Sr.No.	BRSR Core Attribute	BRSR Core Indicator
1	Greenhouse gas (GHG) footprint	<ul style="list-style-type: none"> <li>≈ Total scope 1 emissions</li> <li>≈ Total scope 2 emissions</li> <li>≈ GHG emission intensity (scope 1 +2)</li> </ul>
2	Water footprint	<ul style="list-style-type: none"> <li>≈ Total water consumption</li> <li>≈ Water consumption intensity</li> <li>≈ Water discharge by destination and levels of treatment</li> </ul>
3	Energy footprint	<ul style="list-style-type: none"> <li>≈ Total energy consumed</li> <li>≈ % of energy consumed from renewable sources</li> <li>≈ Energy intensity</li> </ul>
4	Embracing circularity	<ul style="list-style-type: none"> <li>≈ Plastic waste</li> <li>≈ E-waste</li> <li>≈ Bio medical waste</li> <li>≈ Construction and demolition waste</li> <li>≈ Battery waste</li> <li>≈ Radioactive waste</li> <li>≈ Other hazardous waste</li> <li>≈ Other non-hazardous waste</li> <li>≈ Total waste generated</li> <li>≈ Waste intensity</li> <li>≈ Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations.</li> <li>≈ For each category of waste generated, the total waste disposed of by the nature of the disposal method</li> </ul>
5	Employee well-being and safety	<ul style="list-style-type: none"> <li>≈ Spending on measures towards the well-being of employees as a % of the total revenue of the Company</li> <li>≈ Details of safety-related incidents for employees</li> </ul>
6	Enabling gender diversity in business	<ul style="list-style-type: none"> <li>≈ Gross wages paid to females as % of wages paid.</li> <li>≈ Complaints on POSH</li> </ul>
7	Enabling inclusive development	<ul style="list-style-type: none"> <li>≈ Input material sourced from MSMEs/ small producers as % of total purchases.</li> <li>≈ Job creation in smaller towns: Wages paid to people employed in smaller towns as % of total wage cost</li> </ul>
8	Fairness in engaging with customers and suppliers	<ul style="list-style-type: none"> <li>≈ Instances involving loss/breach of data of customers as a percentage of total data breaches or cybersecurity events.</li> <li>≈ Number of days of accounts payable</li> </ul>
9	Openness of business	<ul style="list-style-type: none"> <li>≈ Concentration of purchases &amp; sales done with trading houses, dealers, and related parties</li> </ul>

Sr.No.	BRSR Core Attribute	BRSR Core Indicator
		≈ Loans and advances & investments with related parties
	<b>Kalpesh Thombare</b> Technical Reviewer and National Manager – ESG & Sustainability Services, SGS India. 26 <sup>th</sup> March, 2026.	<b>Chirag Bafna</b> Lead Verifier – ESG & Sustainability Services, SGS India 26 <sup>th</sup> March, 2026.